

12
HENRY ERICSSON COMPANY

C O S T A C C O U N T

DISTRIBUTION

2005.60.1

Acct #

1. INSURANCE, BOND, ASS'N FEE.

- A Bond
- B Bldg. Emp. Assn Fee
- C Liability Insurance
- D Sub Contract & Owners Contgt. Ins.
- E Fire Insurance
- F Plate Glass Ins.

2. PERMITS.

- A Bldg. Permit, Water, Sanitary
- B Street & Sidewalk Permit
- C Service Connections (water-sewer-gas)

3. ENGINEERING

- A Preliminary Survey
- B Test Borings
- C Surveyor (cross sec. & levels - adj. property)
- D Layout lines, batter board, etc.
- E Engineering Expenses
- F Photos
- G Patent Royalties
- H Blue Prints
- J Floor Tests
- K Cement Inspection
- L Reinf. "
- M Structural Steel Inspection

Acct #

4. FIELD ORGANIZATION		Rate	Hrs or Months
A	Superintendent		
B	Carpenter Foreman	"	"
C	Concrete "	"	"
D	Bricklaying "	"	"
E	Ironworker "	"	"
F	Labor "	"	"
G	Timekeeper	"	"
H	Material Clerk	"	"
J	Stenographer	"	"
K	Telephone Boy	"	"
L	Watchman	"	"
M	Toolman	"	"
N	Waterboy	"	"
O	Yard Labor	"	"

5. FIELD OFFICE EXPENSE		Size
		No. of Months
A	Building Field Office	
B	Telephone	
C	Telegrams	
D	Stationery & Misc'l	
E	Advertising	

Acct #

6. MISCELLANEOUS ITEMS
- A Repairs to Street No. sq ft & sq yds
 - B Protection & Repairs to adjoining property
 - C Fence, Barricades, Lights - No. of Lin Ft.
(Not to incl lights for night work)
 - D Overhead Sidewalk Canopy No. of Lin Ft.
(Not to include lights for night work)
 - E Temporary Stairs No. of flights & length
 - F " Latrine
 - G Cement & Tool Sheds Size
 - H Lights for Construction
 - J Water for Building Purposes
(Includes temporary water lines)
 - K Rental of Storage Lot Rate & Period
 - L Cleaning Glass
 - M Cleaning out Bldg. of Debris No. Yds or Loads
(Do not charge the cleaning up of concrete, mortar, forms, lumber, or brick debris, to this account.
Charge them to their respective accts. if possible)
 - N Travelling Expenses
 - O Transportation of Equipment

Includes Bsm - Window

7. CUTTING HOLES & PATCHING
- A Cut holes for Joists & Beams No. of Lin Ft & Sq Ft
 - B Cut slots for Columns " "
 - C Cut holes for Window & Door Openings " "
 - D Misc'l Cutting, Patching, Jobbing

Acct #

8.	PLANT CHARGES	
A	Rental of Equip't from Others	Rate & Period
B	" " H E Co	" "
C	Erecting Concrete Plant (Include loading, unloading & dismantling)	
D	Erecting Tower " "	" "
E	Erecting Masonry Plant (Mortar Mixer -boxes -etc.)	
F	Erecting Mason Hoist	
G	Erecting Saw	
H	Erecting Plank Driveway	length & No. sq ft
J	Small Tools - New	
K	Small Tools - From H E Co Yard	
L	Equipment Reparis	
M	Loss & Depreciation	
N	Rental of Patent Hanging Scaffold	Rate & Period
O	Yard Lumber (Material only)	

9.	EQUIPMENT POWER EXPENSE	
A	Oil, Grease, Waste, Etc.	
B	Coal for Power & Heat	No. of Tons
	(Not to incl. coal for heatg materials & building)	
C	Electric Power	
D	Electric Light	
E	Gasoline	No. of Gals.
F	High Pressure Steam	
G	Compressed Air	

10.	HAULING TO & FROM YARD	
A	Machinery	Hours & Rate
B	Scaffold Lumber	" "
C	Caisson Rings	" "
D	Small Tools	" "
E	Miscellaneous	" "

Acct #

11. COLD WEATHER

- A Temporary enclosing of building *Prot Case*
- B Heating Materials
- C Heating Building *Subm Htm*
- D Cleaning off snow & ice
- E Thaw ground
- F Lost time because of cold weather or snow
- G Protection of walls & material from snow & ice
- H *Fire Prot*

12. PREPARING SITE

- A Cutting down trees & removing stumps
- B Tearing down old buildings
- C Protection & repairs to adjoining property
- D Repairs to street & sidewalk
- E Temporary partitions (not to be used for cold weather)

13. EARTH EXCAVATION

- A General excavation by H E Co. solid & loose cu yds
- B Sub -basement " " " "
- C Footings & Piers " " " "
- D Machine & Boiler Foundations " " " "
- E Elevator & other pits & pipe trenches " " " "
- F Disposal of Excavated Material " " " "
 (state by tunnel or truck)
- G Wreck & Excavate old Curb Walls " " " "
- H " " " Sidewalk " sq ft " "
- J Cut & remove old foundations " " " "
- K Pumping

Acct #

14. DEEP TRENCH EXCAVATION

A	Digging	solid & loose	cu yds
B	Niggerhead & Scaffolding men	" "	" "
C	Load & Wheel	" "	" "
D	Carrying Lagging		
E	Disposal of excavated material	" "	" "

15. MISCELLANEOUS CAISSON & TRENCH ITEMS.

A	Lagging, Caissons	material only	board ft.
A B	Lagging, Trenches	" "	" "
B	Rings & Bolts	" "	(state new or old)
C	Electrician		

16. CAISSON EXCAVATION

A.	Foremen		
B	Rigging Foremen		
C	Engineers		
D	Rigging & Installation		No. of caissons
E	Diggers		3y Yds
F	Niggerhead Men & Dumpers	" "	" "
G	Wheeling	" "	" "
H	Handling rings & lagging		
J	Pumping		

17. BACKFILL cu. yds

Acct #

18. CINDER FILL sq yds & depth

184 *Level Sand Bar*

19. GRADING sq ft & depth

20. CUTTING WOOD FILES

A Cut number

B Handle & remove pile heads "

21. SHORING

A Buildings lin ft

B Banks (curb wall) sq ft

C Sheeting of banks " "

D Sub-basements " "

E Deep Trenches (retaining walls) " "

F Elevator, machine & boiler pits
(also sheeting of same) " "

G Hydrants, poles, pipes

22. TILE DRAINAGE

A Akron pipe size & lin ft

B Porous drain " " "

C Cast Iron Soil pipe " " "

Acct #

			sq	ft	
23.	F O R M S				
A	Wall Footings		"	"	
A-1	Walls		"	"	
B	Oier Footings		"	"	
B-1	Pier Shaft		"	"	
C	Columns Regular	(reinf)	"	"	
G-1	"	(structural steel)	"	"	
D	" Round	(reinf)	"	"	
D-1	"	(structural steel)	"	"	
E	" Octagonal	(reinf)	"	"	
E-1	"	(structural steel)	"	"	
F	" Irregular	(reinf)	"	"	
F-1	"	(structural steel)	"	"	
G	Flat Slab System	(floor)	"	"	
G-1	" " "	(drops)	"	"	
H	Slab of Beam & Girder Floor System	(reinf)	"	"	
H-1	Beams & Gird. of " " " " " "	(side & bot. forms of beams & girders)	"	"	
J	Slab of B & G Floor System	(struct. steel)	"	"	
J-1	Beams & Gird. of " " " "	(side & bot. forms of beams & girders)	"	"	
K	Free Standing Beam	(reinf)	"	"	
K-1	" " "	(struct. steel)	"	"	
L	Sidewalk & drives	(beam forms)	"	"	
L-1	" " "	(slab forms)	"	"	
M	Machinery Foundations		"	"	
M-1	Boiler Foundations		"	"	
N	Pits		"	"	
N-1	Pipe Trenches		"	"	
O	Grillage		"	"	
P	Stairs (steps)	(give lin. ft. of treads)	"	"	
Q	"	(landings)	"	"	
R	Lintels		"	"	
S	Window Sills		"	"	
T	Door Sills		"	"	
U	Pre-Cast Concrete	(state kind)	"	"	
V	Curbing at Street	(give lin ft.)	"	"	
W	Roof Struts		"	"	
X	Cut out Closets		"	"	
Y	Pipe Trench Floor		"	"	
Z	Coal Hopper		"	"	
AA	Vault Wall		"	"	
BB	Vault Ceilings		"	"	
	Vault Floors		"	"	

Acct #

24.	REINFORCING STEEL	
A	Hauling	tons
B	Unload - Sort - Check & Rack	"
C	Cut - Bend & Fabricate	"
D	Hoist & Place	"
24-1	WIRE MESH REINFORCEMENT	
A	Hauling	sq ft
B	Unloading - Sorting - Check	" "
C	Hoisting & Placing	" "
24-2	WRAPPING STEEL COLUMNS & BEAMS	
A	Poultry wire	sq ft
B	Patented Clip	lin ft
24-3	MISCELLANEOUS REINFORCING ITEMS	
A	Inserts	Number
B	Sleeves	"
C	Foundation Anchor Bolts	"
D	<i>Anchor Slot</i>	
25	UNLOAD & HAUL MATERIALS (CONCRETE)	
A	Cement	brls.
A-1	Testing Cement	"
B	Torpedo Sand	cu yds
C	Gravel	" "
D	Crushed Stone	" "
E	Screenings	" "
F	Cinders	" "

Acct #

26. C O N C R E T E		Bags	Cu
		<u>Cement</u>	<u>Yds</u>
A	Footing Piers & Found. Walls	"	"
B	Caissons - incl. setting spouts for same	"	"
B-1	Caissons pulling Rings number	"	"
C	Columns	"	"
D	Free Standing Beams	"	"
E	Floor on Forms	"	"
F	Floor on Ground	"	"
G	Sidewalk & Drives	"	"
H	Concrete Fill on floors	"	"
J	Cinder Fill on floors	"	"
K	Cinder Fill on roof	"	"
L	Concrete Fill on iron stairs & platforms	"	"
M	Reinforced stairs & platforms	"	"
N	Machine Foundations	"	"
O	Boiler Foundations	"	"
P	Pits, Pipe Trench, Walls, etc/	"	"
Q	Grillage	"	"
R	Grout stools & bases	"	"
S	Window Sills	"	"
T	Door Sills	"	"
U	Lintels	"	"
V	Coping	"	"
W	Cornice	"	"
X	Pouring pre-cast concrete	"	"
Y	Hoisting & Setting Precast Concrete	"	"
Z	Bonding on to old work	"	"
AA	Cut out Closets	"	"
BB	Coal Hopper	"	"
CC	Vault Walls	"	"
DD	Vault Floors	"	"
EE	Vault Ceiling	"	"

Acct #

27.	CEMENT FINISH	Bags	: Thick:	
A	On Slabs	Cement	: ness :	sq f
B	Under Cork & Rubber Floor	"	"	"
C	Floors on ground	"	"	"
D	Sidewalks	"	"	"
E	Driveway	"	"	"
F	Roof	"	"	"
G	Cut out Closets	"	"	"
H	Stairs	"	"	"
J	Window Sills	"	"	"
K	Wood float finish	"	"	"
L	Corrugated	"	"	"
M	Cover & protect finished floor	sq ft		
N	Integral Hardener	lbs		
O	Applied Hardener	sq ft		
P	Sanitary Base	lin ft		

28.	SURFACING CONCRETE			
A	Exterior Surfaces Carborundum rub			sq ft
B	Interior Surfaces " "			"
C	Interior -cut wire, patch, knock off, finished, etc/			"
D	Bush Hammering			"

29.	UNLOAD & HAUL BRICK WORK MATERIAL.			
A	BANK Sand	cy yds		
B	Carney Cement	bbls.		
C	Lime	"		
D	Fire Clay	"		
E	Mortar Color	lbs		
F	Common Brick new or old	No.	M	
F-1	Hollow Brick	"	M	
G	Face Brick	"	M	
H	Paving Brick	"	M	
J	Fire Brick	"	M	
K	Enamelled Brick	"	M	
L	Scaffold Plank - material only			
M	Wall Ties			

Acct #

30. BRICK WORK

- A Laying (Masons)
- B Tending (incl mixing & hoisting)
- C Interior scaffold (erect & take down)
- D Exterior Scaffold - hanging -(erect & take down)
- E Remove Brick Rubbish
- F Clean Down Walls, point & Patch
- G Underpinning
- H Point Windows

(Note:- use same numbers -

- Preceded by "C" for Common Brick
- "FE" for Face Brick
- "EN" for Enamelled Brick
- "Fr" for Fire Brick
- "P" for Paving Brick

J Heat Brick

Report common brick walls as	"C"
" walls with both face & common as	"F"
" " " enamelled & common	"En"
" " " Paving & Common	"P"

31. TILE FIREPROOFING

- A Unloading & Hauling Number Tons
- B Hoisting " "
- C Scaffold No. ft lumber
- D Partition Walls Tile sq ft & thickness
- E Partition Walls Gypsum " "
- F Block Filling between joists (No. & thickness of
(T. J. Blocks
- G Fireproof Steel No. of sq ft
- H Flue Lining lin ft & size
- J Book Tile Roof sq ft
- K Tile Coping lin ft

Acct #

32. STONE TRIM

A	Unload & Haul	No of Tons
B	Ashlar FACING	No of cu ft
C	Grade Course, Coping, Sills, Lintels, etc/	lin ft & cu ft
D	Cornice	" "
E	Steps & Buttresses	" "
F	Back Painting	No of sq ft
G	Protection	
H	Anchors	Number

33. STONE WORK (STRAIGHT STONE BUILDING ONLY)

A	Unloading & Haul	No of TONS
B	Hoisting Stone	"
C	Setting (Masons)	No of cu ft
D	Tending (mixing & hoist)	Material used
E	Scaffold	No sq ft lumber
G	Carving	

34. GRANITE WORK

A.	Unload & Haul	No of Tons
B	Hoisting Granite	"
C	Setting (Masons)	No of cu ft
D	Tending (mixing & hoist)	material used
E	Scaffold	No. ft lumber used
F	Point & Clean	No of sq ft
G	Carving	" "

35. TERRA COTTA

A	Unload & Haul	No of TONS
B	Hoisting	"
C	Scaffold	No.ft Lumber used
D	Ashlar Facing	cu ft
E	Coping, Sills, Lintels, etc/	cu ft
F	Cornice	"
G	Back Painting	sq ft
H	Protection	
J	Anchors	

Acct #

36.	WATERPROOFING	
A	Intergal	lbs or gals & cu yds concrete
B	Membrane	sq ft
C	Hydrolithic	"
D	Damp proofing	(patent paints, tar, asphalt, etc.)
E	Plaster Wall	sq yds

37	MISCELLANEOUS IRON WORK	
A	Unload & Haul	No. of lbs
B	Lintels	"
C	Base Plates	"
D	Caps	"
E	Wall Plates	"
F	Door Frames	"
G	Door Guards	"
H	Thresholds	"
J	Safety Treads	"
K	Window Cleaning Anchors	Number

38.	STRUCTURAL STEEL	
A	Unload & Haul	No. of Tons
B	Hoisting	"
C	Setting & Riveting	"
D	Clean & Paint	"

39.	PAVING	
A	Concrete Base	cu yds
B	Granite Blocks	sq yds
C	Brick	" "
D	Cobble Stone	" "
E	Wood Block	" "
F	Asphalt	" "

EXPLANATION OF ACCOUNTS.

The following is a detailed explanation of the foregoing accounts.

The account numbers are used as a basis for obtaining the detailed cost distribution on all building work.

In order that the interpretation of the various accounts may be uniform, the detailed description of each account must be closely followed.

- Acct #
1. **INSURANCE, BOND, ASS'N FEE**
This acct involves no labor charges & the various divisions are self explanatory.
 2. **PERMITS**
This acct involves no labor charges & the various divisions are self explanatory.
 3. **ENGINEERING**
 - A **Preliminary Survey**
Includes all labor & mat'l involved in making original survey plat. No other surveying should be charged to 3A.
 - B **Test Borings**
Includes all labor & mat'l involved in sinking of test holes to ascertain the various ground strata.
 - C **Surveyor (cross sec. & levels - adj. property)**
Includes all labor & mat'l involved in the taking of cross sections & levels of adjoining property, streets, sidewalks, alleys, etc/ to ascertain the settlement if any, during & after construction.
 - D **Layout Lines, Batter Boards, Etc.**
Incl. all labor & mat'l involved in laying out the building, setting various elevations during construction; also grade lines, chalk lines, batter boards, etc/ This acct. also includes our surveyor on building only during construction. Layout lines & elevations for caissons should be kept separate.
 - E **Engineering Expenses**
This acct. covers only misc'l eng. department expenses.
 - F **Photographs** (Acct. is self explanatory)
 - G **Patent Royalties** " " " "
 - H **Blue Prints** " " " "
 - J **Floor Tests** " " " "

Acct #

3. Continued

K Cement Inspection

This acct includes insp. & test. before leaving plant

L Reinforcing Steel Inspection - Includes shop insp. only

M Structural Steel Inspection - " " " " "

4. FIELD ORGANIZATION

This acct. involves labor only and the various sub-
divisions are self explanatory

5. FIELD OFFICE EXPENSE

A Build Field Office

Incl. all labor & mat'l involved in the actual build-
ing or rental of the Field Office.

B Telephone (Acct. is self explanatory)

C Telegrams " " " "

D Stationery & Miscellaneous

This acct incl. only special & misc'l stationery, etc/
ordered for the job. No office stationery is to be
charged to this account.

E Advertising (Acct. is self explanatory)

6. MISCELLANEOUS ITEMS

A Repairs to Street

Incl. all labor & mat'l for repairing of streets
damaged during construction of building.

B Protection & Repairs to Adjoining Property

Incl. all labor & mat'l protecting & repairing adj.
property during & after construction of building.

No shoring or bracing is to be incl. under this acct.

C Fences, Barricades, Lights

This acct. incl. all labor & mat'l for temp. fencing
in the job, together with all lighting material (oil,
wicks, etc/) This item, however, does not include
lights for night work.

D Overhead Sidewalk Canopy

Includes all labor & mat'l for building overhead side-
walk protection. Keep cost of painting & the instal-
lation of electric lights separate.

E Temporary Stairs

All labor & mat'l for building temporary stairs for
workmen.

F Temporary Latrine

All labor & mat'l for building temp. Latrines on job

Acct #

5. Continued

G Cement & Tool Sheds

Incl. all labor & mat'l for erection of all temp. bldgs except Field Office. Keep cost of ea. class shed sep.

H Lights for Construction

Incl. all labor & mat'l for furnishing light for constr. purposes. In case of Elec. Lighting, both the electricity & labor involved in temporary wiring is charged this acct.

J Water for Building Purposes

Incl. all labor & mat'l in connection with supplying water for building purposes.

K Rental of Storage Lot (Acct. is self explanatory)

L Cleaning Glass " " " "

M Cleaning our Building of Debris

As far as possible the cleaning up at the completion of a certain class of work should be charged to that class of work. The removal of all other debris should be charged to this account.

N Travelling Expense (Acct is self explanatory)

O Transportation of Equipment

This acct covers the frt. charges on equipment only. No hauling is to be charged to this acct.

7. CUTTING HOLES & PATCHING

A Cut Holes for Joists & Beams

Incl. all labor, erection of scaffold, & mat'l for cutting holes in adjoining buildings to rec. joists & beams

B Cut Slots for Columns

Incl. all labor & mat'l & erection of scaffolding for cutting slots in adj. walls to receive columns

C Cut Holes for Window & Door Openings

Includes all labor, erect. of scaffold & material for cutting all such openings.

D Miscellaneous Cutting, Patching & Jobbing

Incl. all labor & mat'l for misc'l cutting & patching

8. PLANT CHARGES

A Rental of Machinery from Others

Each kind of machinery to be kept separate. State kind of work used for.

B Rental of Machinery -HENRY ERIKSSON CO.

Ea. kind of mach. to be kept separate. State kind of work used for.

Acct #

8. Continued

- C Erecting Concrete Plant
Include setting up & dismantling mixer, engine for concrete hoist, & bins & platforms for same.
- D Erecting Concrete Tower
Incl. guying; also conveying buckets, in same
- E Erecting Masonry Plant
Mortar boxes, sand bins for mortar, mortar mixer, engine for brick hoist & mortar hoist.
- F Erecting Mason Hoist (Acct is self explanatory)
- G Erecting Saw & Carpenter Hoist
Install & dismount power saw & hoist for timbers & lumber.

The above accts -#8c to G, include the unloading, hauling, & setting up ready for operation of equip't. They also incl. taking down & reloading the equip't. The small tools are carried under accts. #8 J & K. When a piece of Equip. has been in operation on a job & is moved to some other location on the same job, the moving charges should be charged under its respective acct. number. This acct. does not incl. any charges for repairing, replacing, or operating expenses/ Installation of engine, tripods, platforms & rigging for caisson excavation should be charged to Jaisson Rigging & Installation, under Acct. 16 D.

- HH Erecting Plank Driveway
This acct incl. all labor & mat'l involved in the erection & dismantling of all plank driveways used in connection with the loading & unloading of mat'l.
- J Small Tools (New)
Incl. the unloading & handling & purchase of new small tools/ This incl. all such items as wheelbarrows, picks, hose, rope, tarpaulins, (except when used for enclosing building for concrete work), mortar boards, scaffold horses, pipe fittings, sledges, crow bars & other similar small tools.
- K Small Tools (From H E Co Yard)
This acct covers the unloading, handling & small tool charges from yard, and includes same items as detailed under #8 J.
- L Equipment Repairs
Incl. all labor & mat'l for repairing equipment worn out on the job/ State what equipment.

Acct #

8. Continued
M Loss & Depreciation (Acct is self explanatory)
N Rental of Patent Scaffold " " "
O Yard Lumber

Only misc'l lumber (material only) from yard should be carried under this acct. All lumber should be charged to its respective accounts when possible.

9. EQUIPMENT POWER EXPENSE

Charges to incl. fuel, power, lubrication, etc. for machinery & equipment only. Care should be taken that the various items charged under Acct #9 are to be used for power only. For example: Oil for lighting purposes should be charged to #6-C. Coal for heating the office should be charged to #6-D, and coal for cold weather should be charged to #11, etc.

10. HAULING FROM & TO YARD

This acct. incl. hauling our own equip't, scaffold lumber, caisson rings, and tools, from our yards to the job and back to the yard after completion of the work. The sub-divisions are self explanatory.

11. COLD WEATHER

This acct. should cover all expenses caused by cold weather; also all lost time for men, equipment, etc. The various sub-divisions should be adhered to.

12. PREPARING SITE

This acct. includes both labor & mat'l for preparing site. All salvage in this connection should be credited to the account. The sub-divisions are to be kept according to classifications.

13. EARTH EXCAVATION

All work in connection with earth excavation is included in this acct. & sub-divided. The charges for casting the material into the wagons or cars should be included as part of the excav. charge. The unit on all classes of excav. is Cubic Yards.

A General Excavation by H E Jo.

Excav. done by hand, down to the point to receive basement floor. State number of cu yds in place and also number of cu yds of loose dirt hauled away.

Acct #

13. Continued

B Sub-Basement

The excav. from bottom of general excav. to bottom of sub-basement or sub-sub-basement floor is to be included in this account. The excav. for retaining walls around such sub-basement or sub-sub-basement will be included under trench excavation.

C Footings & Piers

The excavation for all footings & piers should be kept as one item under this account.

D Machine & Boiler Foundations

The excav. of all mach. & boi. found. is included.

E Elevator & Other Pits & Pipe Trenches.

The excav. of all El. pits & all other pits & pipe trenches or ducts to be included in this acct.

F Disposal of Excavated Material

Hauling away of all classes of excav. mat'l is charged under this acct. This incl. the actual hauling charge of wagons, trucks, or tunnel. The charge of casting mat'l into the conveyance is not included.

G Wreck & Excavate Old Curb Walls.

This includes wrecking & removal of old curb walls.

H Wreck & Excavate Old Sidewalk

This acct. incl. wrecking & removal of old sidewalk & supports of same other than curb wall.

J Cut & remove Old Foundations.

Includes old footings, etc.

K Pumping

The operation of pumps and drainage to same.

14. DEEP TRENCH EXCAVATION

Included all labor, materials and disposal of dirt, excav. trenches for retaining walls surrounding sub-basement or sub-sub-basement. The various sub-divisions should be kept separate as listed below. Report the number of "Solid Yards" excavated and the number of "Loose Yards" removed.

A Digging

Incl. diggers only (this incl. diggers time placing lagging)

Acct #

14. Continued

B Niggerhead & Scaffold Men

Incl. niggerhd. men & muckers at top if winches are used to hoist dirt. If dirt is pitched or shoveled up by one or more scaffolds, include men on scaffolds and men receiving at top. Report number of times mat'l is handled to top of trench.

C LOAD & WHEEL

The loading & wheeling of wheelbarrows & dumping same into tunnel cars or trucks.

D Carrying Lagging

All labor unloading, carrying, handling, and carrying lagging to trenches. The diggers time placing lagging should be charged to Acct #14-A and the lagging material should be charged to Acct #15-A.

E Disposal of Excavated Material

State if hauled by truck or tunnel.

15. MISCELLANEOUS CAISSON & TRENCH ITEMS.

A Lagging for Caissons

This includes material only. Labor handling lagging will be included under #16-H.

A-1 Lagging Trench Excavation

This includes material only. Labor handling lagging will be included under #14-B/ Report quantity left in place.

B Rings & Bolts

This incl. mat'l only. Unloading & handling same will be included under #16-H.

C Electrician

This includes the labor & mat'l required for installing wiring for light & power for caisson work.

16. CAISSON EXCAVATION

This incl. all labor, material and disposal of dirt in connection with excavation of Caissons. Report the number of yards of material removed, both loose & solid.

A Foremen (Labor Only)

This acct incl. caisson foremen only. It does not incl. the sup't or concrete foremen or other foremen on the job.

B Rigging Foremen (Labor Only)

This acct incl. the rigging foremen only. No other time on rigging is to be charged to this acct. Foremen's time on maintenance of rigging is also included.

C Engineers (Labor Only)

This acct includes the engineers on caisson work only.

- Acct #
16. Continued
- D Rigging & Installation
This includes all labor & mat'l setting up the tripods, installing platforms for tripods, planking over area plot and removing same. The digging & lagging of "tops" are not incl. but are charged to #16-E "Caisson Digging".
- E Diggers
This includes labor of diggers in bottom of well only. The entire time of diggers while in well, whether actually digging, installing rings or lagging is charged.
- F Niggerhead Men & Dumpers
Niggerhd. men, dumpers & windlassmen at top of wells only.
- G Wheeling
The loading of wheelbarrows, the wheeling to & loading of cars or trucks, of excavated material, charge to this acct
- H Handling Rings & Lagging
The unloading, handling, carrying & loading of rings & lagging, above caissons, is charged to this account. Material is charged to #15-A and #15-B.
- J Pumping
The labor in connection with pumping water from caissons.
7. BACKFILL
All backfilling around footings & back of walls should be included in this acct & the various kinds should be kept separate.
8. CINDER FILL
This acct should incl. all labor & mat'l involved in the making of a bed for concrete sidewalks, drives, & floors on ground. Cinders to be used for cinder concrete should be charged to Acct #25-F.
9. GRADING
This acct should incl. all grading & leveling up of earth, preparatory to receiving cinder fill or concrete floor.
0. CUTTING WOOD PILES
- A Cut
This acct should incl. the hatting off of pile heads only.
- B Handle & Remove Pile Heads
This acct should incl. the handling, removing, cutting up, etc., of pile heads. No cutting off should be included under this acct.

Acct #			
23.	Continued		
A	Wall Footings		Unit Sq FT
	This acct incl. wall footings only		
A-1	Walls		" " "
	Includes all wall forms above wall footings		
B	Pier Footings		" " "
	Incl. forms of all "steps" or "slopes" of piers, except the top "step" or "shaft", if more than 3 ft in height. If top step or shaft is more than 3 ft in ht. charge same to Acct "B-1 Pier Shaft".		
B-1	Pier Shaft		Unit Sq FT
	Covers only the top "step" or "shaft" when more than 3 ft high, of independent or free standing pier foundat'n.		
C	Columns Regular	(reinf)	Unit Sq Ft
C-1	"	(struc steel)	" "
D	" Round	(reinf)	" "
D-1	"	(struc steel)	" "
E	" Octagonal	(reinf)	" "
E-1	"	(struc steel)	" "
F	" Irregular	(reinf)	" "
F-1	"	(struc steel)	" "
	(The above accts are self explanatory)		
G	Flat Slab System	(Floors)	" "
	This acct incl. forms for floors of F.S.construction only.		
G-1	Flat Slab System	(Drops)	" "
	This acct includes the form work for drop panels at columns, in connection with F.S.Floor system.		
H	Slab of Beam & Girder System	(Reinf)	Unit Sq Ft
	Incl. only the form work for slab of B & G system.		
H-1	Beams & Girders of B & G System	(reinf)	
	These two accts cover the forms when slabs are to be supported by reinf. concrete girders or beams. Acct 23-H-1 covers the forms for sides & bottoms of the girders or beams. Acct 23-H the slab forms between the girders or beams. These accts must not be confused with #23-G & #23 G-1, as they are two different floor systems.		
J	Slab of Beam & Girder Floor System	(Struc Steel)	Unit Sq Ft
J-1	Beams and Girders of B & G	" " " " " "	" " " "
	Same as accts #23 H & #23 H-1 excepting this acct covers forms for floors & beams supported by structural steel framing.		

Acct #

23. Continued

K	Free Standing Beam	(reinf)	Unit	Sq Ft
K-1	"	" (Struc Steel)	"	"

The above accts cover beams fireproofed other than floor beams. These beams are attached on 2 ends & exposed on four sides.

L	Sidewalk & Drives	(Beam Forms)	Unit	Sq Ft
	This acct incl. only the 2 sides & bottom form of beams or girders for sidewalk & drives.			

M	Machine & Boiler Foundations		Unit	Sq Ft
---	------------------------------	--	------	-------

N	Pits & Pipe Trenches		"	"
---	----------------------	--	---	---

O	Grillage for Foundations		"	"
---	--------------------------	--	---	---

P	Stairs (steps)	give lin ft of treads	"	"
---	----------------	-----------------------	---	---

Q	"	(landings)	"	"
---	---	------------	---	---

R	Lintels		"	"
---	---------	--	---	---

S	Window Sills		"	"
---	--------------	--	---	---

T	Door Sills		"	"
---	------------	--	---	---

U	Pre-Cast Concrete	(state kind)	"	"
---	-------------------	--------------	---	---

V	Jurbing at Street	(give lin ft.)	"	"
---	-------------------	----------------	---	---

W	Roof Struts		"	"
---	-------------	--	---	---

X	Cut Out Closets		"	"
---	-----------------	--	---	---

Y	Trench Floors -reinf.floors over pipe trench		"	"
---	--	--	---	---

Z	Coal Hopper		"	"
---	-------------	--	---	---

(Above accounts are self explanatory)

AA	Vault Wall - Include all vault walls		"	"
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BB	Vault Ceilings		"	"
----	----------------	--	---	---

Incl. only vault ceilings under this acct. Main body floor slab should not be charged to this acct.

CC	Vault Floors			
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Incl. only vault floors under this acct. Main body floor slab is not to be included hereunder.

24. R E I N F O R C I N G

All mat'l used for reinf. is charged to this acct without further sub-division except as noted below. The labor however, is kept according to following sub-divs:-

A	Hauling			
---	---------	--	--	--

This acct incl. the actual team hire only and should not incl. any unloading charges. The unit reported is TONS, and the length of haul should be noted.

Acct #

4. Continued

Unloading, Checking, Sorting, Racking.

Incl. the unloading from the cars or truck to the job.

This item also incl. checking, sorting and racking of reinf. steel on the job. The quantity is reported in tons.

Cutting, Bending & Fabrication

Incl. all cutting, bending & fabrication charges.

Hoisting & Placing

Incl. the charges for actual hoisting & placing of reinf.

4-1 WIRE MESH REINFORCING

Unit Sq Ft.

This acct is to incl. the labor & mat'l of wire mesh reinf. when used as a reinf. in slabs or walls? Note that covering of columns & beams, etc. is incl. in Acct #24-2.

Hauling

This acct incl. the actual team hire only and should not incl. any unloading charges. The unit reported is Sq. Ft. and length of haul noted.

Unload, Sort & Check.

Incl. the unloading from cars or truck to job. This acct also incl. the checking, sorting & storing of wire mesh on the job. The quantity is reported in Sq Ft.

Hoist & Place

Includes both labor & mat'l hoisting & placing wire cloth reinforcement. Unit is Sq Ft.

4-2 WRAPPING STEEL (COLUMNS & BEAMS)

Poultry Wire

Unit Sq Ft

Incl. both labor & mat'l for wrapping with P. wire.

Patented Clip

Incl. both labor & mat'l using these clips Unit Lin Ft.

4-3 MISCELLANEOUS REINFORCING ITEMS

Inserts

Incl both labor & mat'l installing inserts.

Sleeves

Incl. both labor & mat'l installing pipe sleeves

Foundation Anchor Bolts

Incl both labor & mat'l setting found. anchor bolts.

25. UNLOAD & HAUL MATERIALS (CONCRETE)

The bills for the mat'l itself together with all unloading & handling charges should be charged under the various sub-divisions of this acct. The actual hauling charges, which incl. team & auto hire only, should be kept separate from the unloading & handling charges in every case. Cost of unloading by machine or by hand labor should be kept separate in each case.

Acct #
25. Continued
A Cement

All cement together with the labor charges involved in getting the cement into the cement sheds should be incl. under this acct. The charge for taking the cement from the shed to the mixer should apply directly upon the class of work upon which it is to be used. All labor & mat'l involved in handling empty cement bags should be kept separate under an account called #25-AM. Credit received for the empty bags should apply on account #25-AM.

A-1 Testing Cement — Incl cement testing only.
B Torpedo Sand

All Torp. sand together with the labor involved in getting it into the storage bin or in storage piles on the job should be included in this acct. All further handling charges should apply directly upon the work on which the sand is used. The unit is CU YDS

C Gravel

All gravel should be charged to this acct. The same rule applies for handling gravel as for Torp. Sand. Whenever it is necessary to screen gravel, this work should be kept separate. The unit is cu yds.

D Crushed Stone.

All crushed stone should be charged to this account. The same rule applies for handling as for Torp. sand. Unit is Cu Yds.

E Screenings Unit Cu Yds

All screenings are charged to this acct. The rule for handling charges is same as for Torp. sand.

F Cinders Unit cu yds

All cinders is charged to this acct. The rule for handling charges is same as for Trop. Sand.

26. CONCRETE - MIXING & PLACING.

This acct includes the actual labor of mixing & hoisting & placing of all concrete. The making & placing of special concrete runways & the handling of same should be charged to this acct. to the respective sub-divisions, by adding the letter "R" to denote "Runs". The number of bags of cement used should be reported under each sub-division daily.

A Footings, Piers & Foundation Walls

All footings, piers & found. walls should be kept as one item under this acct. The unit is cu yds.

Acct #

26. Continued

B Caissons - incl. setting spouts for same

This acct includes all caisson concrete to the bottom of grillage. The setting of the spouts should be reported under this acct as a separate item. The grillage concreting is not to be charged to this acct. but is charged to AJUT #26-Q. Unit is Cu Yds.

B-1 Caisson - Pull Rings

This acct includes only the removing & hoisting of rings from caissons, in order to pour concrete.

C Columns

Includes the filling of all columns to the base of the column head or bracket. Unit cu Yds.

D Free Standing Beams

Includes the filling of all beams & girders other than floor beams. These beams are attached on the ends & exposed on four sides. Unit Cu Yds

E Floors on Forms

Include the filling of all column heads, beams, girders, & slabs. Does not incl. finishing Unit is cu yds

F Floors on ground.

This acct incl. only the floor laid on ground, inside of building & does not include the finish Unit cu yds

G Sidewalk & Drives

This acct includes the placing of concrete in sidewalks & drives only, laid outside of building, and does not include the finish. Unit is cu yds

H Concrete Fill on Floors.

This acct includes the placing of concrete fill on top of concrete floor slab, or tile arches, to receive marble tile, cork, comp. or wood or finished floors. Unit cu yd.

J Cinder Concrete Fill on Floors

This acct includes the placing of cinder fill on top of concrete floor slab or tile arches, to receive marble, tile, cork, comp. or wood, or finished floors. Unit cu yd

K Cinder Concrete Fill on Roof

This acct incl. the placing of cinder concrete fill on top of concrete slab or tile arches, to receive roof furring or roofing. Unit cu yds.

L Concrete Fill on Iron Stairs & Platforms

Incl. mixing & placing of concrete only in same. Unit cu y

Acct #

26. Continued

M	Reinforced Stairs & Platforms			
	This acct includes concreting of reinf. stairs & platforms only & does not include the fill on iron stairs & platforms			
			Unit	Cu yds
N	Machine Foundations	"	"	"
	This acct includes all machine foundations			
O	Boiler Foundations	"	"	"
	This acct incl. all boiler founds. & ash pits in connection with same			
P	Pits, Pipe Trenches, Walls, Etc.	"	"	"
	This acct includes all mixing & placing of concrete in all miscl. pits, pipe trenches, walls & miscl.			
Q	Grillage			
	This incl. concreting around & between grillage & encasing stools & bases on top of caissons or of foundation piers.			
			Unit	cu yds
R	Grout Stools & Bases			
	This acct. incl. the grouting under cast iron or steel column bases or stools			
		"	"	"
S	Window Sills	"	"	"
T	Door Sills	"	"	"
U	Coping	"	"	"
W	Cornice	"	"	"
	The above accts are concrete cast in place & each should be kept separate.			
X	Forming Pre-Cast Concrete	"	"	"
	This acct. incl. only the placing of concrete that is pre-cast & is to be set in place later. State what it is to be used for			
X-1	Hoisting & Setting Pre-Cast Concrete			
	Include the hoisting & setting only			
Y	Bonding on to Old Work			
	This acct is to incl. only bonding to some old structure			
Z	Cut Out Closets			
	This acct incl. all concrete poured for & in Cut Out Closets			
			Unit	cu yds

- ect #
6. Continued
A Coal Hopper
This acct includes all concrete work in connection
with the coal hoppers Unit cu yds
BB Vaults - Walls
This acct includes only the placing of concrete for
vault walls Unit cu yds
CC Vaults - Ceiling
This acct incl. only the placing of concrete for
ceilings of vault & is not a part of the main floor
slab.
DD Vaults - Floors
This acct incl. the placing of concrete for floor of
vaults & it is not a part of the main floor slab.

27. CEMENT FINISH
This acct incl. all labor & mat'l (with the excep-
tion that the concrete material should be carried
under acct. #25) involved in granolithic and slab
finish and the classifications shown should be
adhered to. Keep cost of finisher separate from
labor mixing and hoisting, etc. Report cost under
proper account followed by the latter "F" for fin-
isher, "L" for laborers. Also report if finish is
laid separately or monolithic. The number of bags
of cement used should be reported under each sub-
division daily.

28. SURFACING CONCRETE
This acct includes all concrete finishing with the
exception of that shown under acct. #27. It in-
cludes both labor & mat'l (with the exception of
concrete material carried under acct #25).

29. UNLOAD & HAUL BRICKWORK MATERIAL
This acct includes only materials for brick work
& labor hauling & unloading same.

Acct #
29. Continued
A Bank Sand

All bank sand together with the labor charge involved in getting the sand into the storage bin or in storage piles on the job should be included in this acct. All further handling charges should apply directly upon the work on which the sand is used. The unit is cu yds.

B Cement - (Carney)

All Carney Cement together with the labor charges involved in getting the cement into cement sheds, should be incl. under this acct. The charge for taking the cement from the shed to the mixer should apply directly upon the class of work upon which it is to be used. All labor and material involved in handling empty cement bags should be kept separate under an account of #29-EM". Credit received for the empty bags should apply on acct #29 -EM.

C Lime

Includes all lime together with the unloading charges.

D Fire Clay

Includes all Fire Clay together with unloading charges.

E Mortar Color

Includes all Mortar Color " " " "

F Common Brick

Old or New

F-1 Hollow Brick

G Face Brick

H Paving Brick

J Fire Brick

K Enamelled Brick

The bills for all brick should be charged to above subdivisions F to K and the cost of unloading same. The unloading & hauling should be kept separate. Unit is number of thousand brick. No laying or tending is to be charged to these subdivisions.

L Scaffold Plank

This acct includes the scaffold plank material only, the hauling & unloading of scaff. plank should be charged to acct. #10-B.

M Wall Ties

This acct incl. the mat'l & unloading only. No laying of wall ties to be included in this acct.

Acct #

30. BRICKWORK

This acct includes all labor in connection with laying of brickwork. For material, hauling & unloading charges, see Acct #29. The various numbers should be preceded by "F" for face brick, "FR" for fire brick, "EN" for enamelled brick and "P" for paving brick. Solid common brick walls should be reported as one item. Walls containing both face & common brick should be reported as another item, which is to be called "Face Brick Wall" and is to be designated by the latter "F" preceding the account number. Walls containing both enamelled brick & common brick is another item, called "Enamelled BrickWall" and designated on report by letters "EN".

A Laying (Masons)

Includes masons' time only & the number of brick laid should be reported.

B Tending (Includes mixing & hoisting)

Mixing mortar, hoisting brick materials & tending masons.

C Interior Scaffold

Erecting & taking down interior scaffold for brickwork.

D Exterior Hanging Scaffold

Erecting & taking down. Charge rent of scaffold machines to Acct 8-N.

E Remove Brick Rubbish

Labor & mat'l to remove & dispose of brick rubbish.

F Clean Down Walls, Point, Patch.

Includes labor & mat'l used in cleaning down walls, pointing & patching interior face of wall. Unit Sq Ft.

G Underpinning

Report masons & laborers separate as "M" and "L", report bags of cement used and number of brick.

H Point Windows

Includes labor painting around window jambs & heads.

31. TILE FIREPROOFING

All bills for mat'l & also the labor should be charged to the various sub divisions under this acct. The setting & tending should be kept separate. The various sub-divisions are self explanatory.

Acct #

32. STONE TRIM

This acct includes all stone trim, bills for material & also the labor, which should be charged to the various subdivisions under this acct. The setting & tending should be kept separate. The same numbers are used for the various classes of stone and are designated by the letter "L" for limestone and "G" for granite. Labor should be reported in accordance with the subdivisions given.

33. STONE WORK

This acct should be used on straight stone buildings only. Bills for stone should be charged to this acct without further subdivisions. The labor should be sub divided according to subdivisions given. The various subdivisions are self explanatory.

34. GRANITE WORK

This acct should be used on straight granite buildings only. Bills for granite should be charged to this acct. The labor should be divided according to the subdivisions given. Granite trim should be charged to ACCT #32 & should be designated by the letter "G". The subdivisions are self explanatory.

35. ARCHITECTURAL TERRA COTTA

All bills for Arch. terra cotta & also the labor should be charged to this acct. and should be distributed according to the various subdivisions which are self explanatory.

36. WATERPROOFING

This acct includes all labor and material in connection with waterproofing and the various items should be kept separate according to subdivisions.

Acct #

37. MISCELLANEOUS IRON WORK

All misc'l iron material should be reported under this acct, to its respective subdivisions. The labor should be subdivided only in accordance with the classification as shown. The labor on all items not included in these classifications should be reported under this account, according to the subdivision. If at any time it is necessary to keep further detailed costs on misc'l iron, additional sub divisions will be given out by the office.

38. STRUCTURAL STEEL

All bills for material should be charged to this account, to its respective sub divisions. Unloading & hauling charges should be kept as two separate items.

39. PAVING

All labor and material in connection with paving should be included under this account and the various subdivisions kept as shown.

- 43 B 3 - Window Trim
- 43 D 1 - Set Int. Doors
- 43 E - Wood Door Trim
- 44 B - Baseboards
- 44 D - Chair Rail
- 44 E - Picture Moulding

as per Is. Sietz
5/8/52 0905

