

**PRACTICAL COST KEEPING FOR
CONTRACTORS; A BOOK GIVING A
SYSTEM OF ACCURATE COST
KEEPING AND THE METHODS USED FOR
ADAPTING IT TO ALL CLASSES OF
CONSTRUCTION WORK**

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Practical cost keeping for contractors; a book giving a system of accurate cost keeping and the methods used for adapting it to all classes of construction work by Frank R. Walker

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FRANK R. WALKER

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ADAPTING IT TO ALL
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Practical Cost Keeping FOR Contractors

A Book Giving a System of Accurate Cost
Keeping and the Methods Used for
Adapting It to All Classes of
Construction Work.

BY
FRANK R. WALKER
AUTHOR OF
"THE BUILDING ESTIMATOR'S REFERENCE BOOK."

Illustrated.

FRANK R. WALKER
30 North Michigan Avenue
CHICAGO
1916

CALIFORNIA

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P R E F A C E

In Present day competition among contractors of all classes of construction work, it is vitally important that the contractor, to be successful, should keep costs on the different branches of work performed by him. Costs stated in dollars and cents are not truly costs, for the reason that a cost in money in one locality may be absolutely worthless in another where wages are different.

Costs in order to be of value to the contractor and estimator in preparing future estimates should be stated in the quantity of each class of work a man will perform per hour or per day.

It is the purpose of this book to impart to contractors, timekeepers, superintendents, and foremen, the essentials of accurate cost keeping, and give the methods to be employed by which the maximum results may be obtained with a minimum amount of labor. For this reason, all the different kinds of forms and blanks that may be required on any job or in the contractor's office are illustrated and described.

In each instance the origin and all steps necessary to gather and compile the data from check-

ing the time on the job, subdividing the different classes of labor, and arriving at a basis for satisfactory units, are fully explained, so that the costs may be thoroughly reliable and dependable.

The author has kept time on a great many jobs and has had much experience in collecting and compiling cost data on different classes of construction work. The various illustrations and methods as described in this book are the perfected forms of several systems which were originated and worked out in actual work, making them results of actual practice and not the results of theory.

This book should be of especial interest to the bookkeeper or timekeeper who is just starting his career in the building or construction business; for the reason that if he has no knowledge of cost keeping, it will be necessary for him to have a certain amount of actual experience before he will be impressed with the importance of accurate cost keeping and the methods to be used in compiling same. A careful study of this book will give him a thorough understanding of the proper methods to pursue.

Illustrations and descriptions are also given on various forms in general use among contract-

PREFACE

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ors, such as Estimate Sheets, Estimate Summary Sheets, Daily Construction and Material Reports, Labor Cost Records, Material Cost Records, and other forms which have been found satisfactory for use by contractors.

That this book will prove of much benefit to contractors and the construction business in general, is the wish of the author.

FRANK R. WALKER.

Chicago, June 1, 1916.

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