

7-1930

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Recommended Citation

Macart, Tams (1930) "Cross-country Bookkeeping," *Journal of Accountancy*. Vol. 50 : Iss. 1 , Article 2.
Available at: <https://egrove.olemiss.edu/jofa/vol50/iss1/2>

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Cross-country Bookkeeping*

BY TAMS MACART

An Associated Press despatch from New York not long ago stated that "A mechanical device known as the 'business brain' which simultaneously will do the work of a cash register, book-keeping and adding machines, and, from another part of the building, make a complete record of a sale at the time it is made, is about to make its bow in American industry." As I read this I fell to musing, and the following account, of how once upon a time things were different, resulted.

In the summer of 1901, in one of the mid-western cities I was engaged to take charge of the office of a large lumber and timber company in northern Idaho. It was not my first experience of the frontier, for in the years 1886-87-88 and 89 I had, as a "tenderfoot," rolled up in blankets in the camps of the Montana Rockies, and on ranches in the coast counties and the Sierran foot-hills of northern California.

Doubtless it was due to these experiences that I was hired, because the president of the company, a gruff, but kindly, old man, had been a railway contractor in the early days of railroading in both North and South America, and was skeptical of the "staying" qualities of "white collars" who had never been very far from steam radiators.

On arriving at my destination, I found that I was expected, a pleasant young fellow driving up with a light express wagon, into which he bundled my baggage, after which he turned the horses' heads eastward and we set out for the camp, about a mile distant. As we drove along at a brisk pace over the dusty road, I reflected that whatever else my new home was to have in store for me, I was certainly to have my fill of scenery, for seldom have I seen a more beautiful setting. It was like the drop-curtain of an old-time theatre. To the north the land was heavily timbered with pine and cedar; at the northwest a saddle-backed mountain, which in late July still bore a few patches of snow, lifted itself 6,000 feet above the sea, while to the east lay the sparkling blue waters of a lake which my guide told me was forty-five miles in length, the southerly end narrow, enclosed by high ranges,

*[A "cross-country bookkeeper" was the name given in the earlier days of the far west to a keeper of accounts who was accustomed to the hardship and could surmount the obstacles incident to the opening of a new country—EDITOR.]

and the northwesterly swelling into a sheet of water which measured sixteen miles looking eastward from the camp to the Cabinet Range. This, which had an altitude of 7,000 feet was brownish yellow and bare and looked down upon the lake at an angle of forty-five degrees, the waters at the base very deep.

The July sun was hot, but at the 2,000-foot elevation the heat was not oppressive and soon a cool breeze set in from the lake. In a few minutes we reached the company's office; my baggage was unloaded; I presented my credentials to the superintendent and was taken to the hotel for dinner. After a hearty meal, for my journey and ride had given me a keen appetite, I placed my trunk and few personal effects in the back room of the store adjoining the office, which was to be my temporary lodging, and set out to see the town. This was very irregularly laid out, no sidewalks to speak of, no water or sewer system, and the population, at that time perhaps 1,200, housed in small unpainted rough buildings, usually having about three or four rooms. The majority of the residents were employees of the company which was then engaged in the construction of a modern saw-mill of large capacity on the shore of the lake.

I counted eighteen saloons, and on my remarking to my companion, that "the local thirst seemed to be well provided for," he replied that "there was none too many," as the camp was the metropolis of the northern part of the state, toward which all roads led as to Rome, and that here the "lumberjacks" came at intervals from the camps in the woods to "blow." I found later that most of the saloons kept open all night and had two shifts of bar-keepers, the night man usually very busy until toward morning when he would roll up his coat for a pillow and take a much needed rest on a billiard table.

The camp had the usual "red-light district," and nearly all the saloons had a "game" going in a back room. The select gambling parlor, however, was in the principal hotel, where I was told the proprietor presided at the ceremonies with dignity and grace.

After a rather fitful night's sleep, my body not yet accustomed to the hard bed, nor my ears to the long drawn sigh of the saw-mill which was running both night and day, I despatched an early and hurried breakfast and repaired to the office where I was introduced by the superintendent to the force and began my

labors. I soon found that these were strenuous and all my resources were taxed to the uttermost.

The company, an eastern corporation, had recently bought the property on which was an old-fashioned "pony" mill which for many years had jogged along according to frontier customs, and now was establishing an up-to-date lumber manufacturing plant in accord with the most approved methods in use in the older lumber districts in the east. The new mill was in process of construction, and to feed this the company had acquired an immense tract of pine land tributary to the lake which made an ideal reservoir for the rafted logs.

My task as an accountant was to keep a record of all this activity; gradually to install a system of accounts which would not only safeguard income and expenditure, but also be so arranged as to permit the making of an annual report showing unit costs as well as the net profit or loss. Now to do all this is difficult enough even when a business is new, but to engraft a new system upon the old and carefully guard the records of many years of transactions, often still unfulfilled, is an undertaking which only accountants can appreciate. It would have been hard enough even with a luxurious office equipped with all modern labor-saving devices, but under the conditions which I shall describe, it often seemed to me that I was in the same predicament as the slaves of Pharaoh of old, compelled to make bricks without straw.

There may be parts of the world where manufacturers when starting new enterprises build and equip their offices first of all, but my experience, which is of many years, and extends from the Mississippi to the Pacific, has been that the office is the very last feature to engage the attention of the founders; and this plant in northern Idaho was no exception to the rule. The office building was merely a "lean-to," perhaps fifteen feet by forty feet, attached to a general store building, in which a large general mercantile business was conducted, chiefly for the benefit of the logging contractors and employees of the company. It was lighted by day by small windows at the side and a leaky skylight which in rainy weather required no little ingenuity on the part of the office force to prevent the place from becoming uninhabitable. By night (the regular public office hours, by the way, were 8 A. M. to 8 P. M. with half a day on Sunday) a defective acetylene gas plant, reinforced by coal oil lamps, dispelled the gloom. The

gas plant was situated in the cellar beneath the office. Its water cooler required frequent replenishment and the boys were wont, when the gas burned dim, to carry down a bucket of water, pour it in the tank, and then dash hurriedly up the stairs lest the plant might explode. Several years after this, when the office was moved to a new and commodious building up town, it was found that within a few feet of the gas plant was a long forgotten case of dynamite, left there by the company's predecessors. It is needless to say that if the gas-plant *had* exploded, this chronicle would never have been written, for there was enough dynamite there to have blown the office into the lake.

Janitor service was, of course, unheard of, but the members of the office staff did what they could to preserve a semblance of cleanliness and order. This was not an easy task, however, as the constant stream of "lumber-jacks" with their muddy boots made a clean floor impossible.

All office supplies had to be purchased in Spokane—seventy miles away—and as wants could not always be rightly anticipated, many were the make-shifts to which we had to resort to keep the work in progress and a constant and accurate record of transactions. As is well known to accountants, ruled and printed forms should, if possible, be flexible in design and made to accommodate themselves to the business rather than the business to the forms. One of our exasperations was the receipt from time to time of printed forms and ruled books of account from the head office of the company in the east, with instructions that they were to be used. As these were designed by accountants who had never been west of the Missouri, and who had little conception of frontier conditions, they caused a lot of trouble. I can hear yet, sometimes, the long drawn profanity of the staff when a new lot arrived.

The company at that time did not operate its own logging camps, but let the work to contractors, some twenty-three, as I remember, none of whom was financially responsible. As these had, therefore, everything to gain and nothing to lose, the amount of watchfulness necessary to prevent their having a deficit may be imagined.

The company from its store furnished all these contractors with the requisite supplies—food-stuffs, clothing, tools, etc.—and, in addition, protected a number of local boarding houses which cared for the bodily wants of town employees. Our pay-roll,

including the camp workers, as well as the local mill and lumber-yard employees, must have held six or seven hundred names, possibly more, and the little "lean-to" on the railroad "right of way" was the Mecca toward which all faces constantly turned. In theory the men were supposed to receive their pay monthly, but as a matter of fact it was almost daily. It was a common saying among the foremen and contractors that they had at all times three gangs, one coming, one going, and one on the job. This was literally true. The average time of the workers was about ten days. The "wanderlust" in those years was strong; nearly all were young, vigorous and unattached, and no inducement either of wages or board could hold them very long. Their restlessness was certainly not caused by the poor fare, not at least in the lumber camps. Lumber-camp cooks are famous, and all experienced contractors know the necessity of good food and good cooking if they are to hold the men at all. In my capacity as accountant I had occasionally to visit some of the camps, and years afterwards in distant cities I have often sighed in recollection of the bountiful tables with their amazing variety of foods which I encountered in the woods of northern Idaho.

As I say, our pay-day, owing to the constant change in the force, was practically every day, and from daylight to dark the men surged through the door of the office in a never-ending stream. There was no local bank, and currency had to be shipped by express from Spokane. Payment of time-slips was made as much as possible by bank cheques, but a certain proportion had to be paid in cash and our office safe at all times held several thousand dollars in paper and gold.

What a motley lot those woodsmen were with their mackinaw jackets, each with his bundle of blankets—for in those days a woodsman without his blankets was considered a "hobo" and regarded with suspicion.

"Mr. Macart, did you ever deal with river-pigs?" said one of the foremen to me shortly after my arrival. "No," I replied, "I never did." He smiled and went out. I opened the drawer of my standing desk and gazed thoughtfully at the 38 Smith & Wesson which, acting as a paper-weight for accumulated papers, rested peacefully thereon. I hoped I should never have to use it. I never did. On the contrary, I found the lumberjacks as a class, to be the easiest to deal with of any workmen that it was

my fortune to brush against in an experience of twenty years. I discovered that all that was necessary to avoid friction was courtesy and patience and the realization that the training of a man driving a team or handling a "peavy" was essentially different from that of a bookkeeper. I confess myself not a little proud of my record of settling with thousands of these children of the woods during a period of three years without a single altercation. All that they wanted was their just dues, neither more nor less. It was evident to me, after a little experience with them, that the hard reputation they bore was due to the high-handed treatment they must at some time have had at the hands of an arrogant paymaster who, dressed in brief authority, had strutted his little hour.

The Nordic strain predominated among the woodsmen, fully 97 per cent., I should say, being of Anglo-Saxon, Celtic, or Scandinavian origin, and the cases of entire illiteracy were very rare. What eventually became of these wandering nomads I can only conjecture. I am sure, however, that they did not retire upon their savings, as nearly all of them spent their wages (earned in weeks and months of exhausting toil) in the saloons, gaming houses and brothels in a few days, after which they were ready to go back to work. Logging contractors have often told me since that after prohibition went into effect that they had more trouble with the lumberjacks than before, as while formerly they came into town every three or four months for a spree, which was over in a week, when they went cheerfully back to the camps, now they go the nearest city and live in idleness for two or three months. Evidently prohibition has not a few tendencies unforeseen by the W. C. T. U.

The saloons were important elements in the life of the camp, and I sometimes think were unconscious guardians of the peace. Fist fights, it is true, were common enough, so common in fact as to excite but a feeble interest, but hold-ups, robberies and murders were unknown. The lust for adventure spent itself harmlessly over the bars, and hard working citizens, abroad in the night, which was entirely unilluminated, there being no street lamps, were as safe as when resting quietly in their beds. My days and nights were filled with toil, but there were compensations, and one of these was the contact with the quaint and original characters with which the camp abounded. With the passing of the frontier, and the gradual dying off of the men who made it; with ever-

increasing standardization and mass production, and the struggle for existence yearly growing fiercer, individualism steadily declines, and there is only too good reason to believe that in another generation or so Americans will be as monotonously alike as billiard balls, and as void of originality and initiative as sheep.

One of the characters of the place was the pay-roll clerk in our office. He was a man then of sixty and one of the last of the Argonauts. An Anglo-Saxon colonial American, born in Pennsylvania, as I remember, who had been all through the civil war, and then as a young man of twenty-five had crossed the plains in '67. He had been a deputy sheriff in one of the tough counties of Wyoming in the early seventies, a log-scaler, a surveyor, a member of a professional orchestra, a steward, I believe, in an insane asylum, and had no end of avocations, the very names of which I have forgotten. He was a fine accountant, writing a microscopic hand like copper plate. He had read widely and painted in oil and water color, and very well. His talk was meat and drink to me, for he had a keen sense of humor and a repertoire of frontier stories seemingly inexhaustible—a most agreeable office companion with whom I never had any friction despite conditions which were often trying in the extreme. I treasure his memory.

For the first few weeks I slept in an unused room at the back of the company's store, taking my meals at the hotel, but later I moved across the creek which flowed through the center of the camp and set up my lares and penates in a third-floor back room of a building which housed a saloon and boarding house. This was a frame structure with a single story facing the street but three stories at the back where the ground sloped abruptly to the creek. The basement was used as a storage place for the drunks, the kind-hearted proprietor not wishing to turn out into the cold the poor prodigals who had spent their money with him. As the building was but a tinder-box, I had in mind the awkward possibilities which might ensue from the sparks from a drunken lumberjack's pipe in the basement, and accordingly procured a strong knotted rope which I kept in a safe place in case I should have to make a quick middle-of-the-night exit. Fortunately, I never had to use it.

The boarding house directly in the rear of the bar-room served very good meals and here I lived for a long time. There were eight of us at the table, its head being presided over by the pro-

prietor. He was a genial host, swarthy in complexion, courteous in manner, and had one of the mellowest musical voices to which I ever listened. I could well imagine what it might do to an emotional jury upon whom it had often been used for J—— was a practised lawyer, and years before, I was told, had been a prosecuting attorney on the upper peninsula in Michigan. His wife, who did the cooking, was evidently of Latin descent and was said to be a Cuban. What J——'s activities were, I never clearly understood, but as near as I could make out, they were playing poker and looking upon the wine when it was red. Upon the kitchen table stood his law library which consisted of the statutes of the state of Idaho, and Remington and Ballinger's code. This seemed a slender array of legal lore, but it was sufficient, for J—— was a man of talent and I observed that when the young attorneys of the camp, of whom there were two or three, just out of eastern college law-schools, had hard legal nuts to crack, particularly criminal cases, they lost no time in hunting up J——.

I recall the following instance of his resourcefulness: One of the local characters was an irascible old fellow who lived alone in a cabin surrounded by a few acres of ground which he regarded as a sacredly private estate, and upon which he had posted a conspicuous notice, "No trespassing." A new-comer in the camp, not aware of the prickly character of the owner, had, one day when in haste to catch the train, attempted to cross the property, whereupon the old man rushed from his cabin, rifle in hand. There was an exchange of bad language, and then the stranger pressing on, the old chap took a shot at him. Luckily he missed and the intruder made a hasty retreat. He was naturally very indignant and, proceeding to the local justice of the peace, swore out a warrant for the old man's arrest. This was quickly served by the day marshal and the rifleman was lodged in the camp lock-up, a rude but strong log hut. Formal proceedings were instituted and an indictment was drawn of "assault with a deadly weapon with intent to kill." Meanwhile, the accused, who was of some means, had been liberated on bail and had retained one of the young lawyers to defend him. As usual when in difficulty he immediately hunted up J—— and placed the case before him. J—— looked thoughtful. "That is a serious charge, my boy, I don't know, I am sure. Was there a witness to this?" There was. The attorney named him. "Well, you give me a little time to think it over; come back in an hour." The youthful

practitioner passed the time restlessly, but on returning found J— smoking tranquilly. "Well?" he asked anxiously. J— smiled. "I think I can fix it for you all right, but it will take \$50.00. Do you happen to have that much with you?" He had. "Well, give me the fifty and then come to see me in the morning." Early the following day the young lawyer called and J— said cheerfully, "Everything is all fixed; I don't think you will have any trouble." "But how did you fix it?" queried the anxious attorney. "Oh, that was easy. The witness to the shooting, I happen to know, had been wanting to get out of town for some time, but was broke and could not. I gave him the right kind of talk and the \$50 and then saw him board the night train. Now when the case comes up for trial, you will deny the charge absolutely. The prosecution has no witness and it becomes a matter of veracity. They haven't anything to go on and the case will be dropped." And so it proved.

J—, as I said, sat at the head of the table. At the foot, and at my left, was the village schoolmaster. If someone had told me that he had been transferred bodily from the pages of Dickens, I think I should have believed it. A very grave, middle-aged bachelor, wearing always a frock coat of black broadcloth and a white cravat, he was dignity personified. He was very abstemious in the matter of stimulants, using neither tea, coffee, alcohol nor tobacco. He was reserved in manner and when he occasionally contributed to the table talk it was with careful deliberation. He was wont to say, "Well, there is a modicum of truth in it," in a judicial tone which had the air of finality, and set the seal of approval on questionable statements.

At the schoolmaster's left, and facing myself, was a professional gambler who was at once the most distinguished in dress and appearance of the assembled guests. I suppose he must have been a man of five and forty, very tall and erect with square shoulders and military bearing, strong, regular features, with dark hair and closely cropped moustache streaked with gray. He looked for all the world like a colonel in the regular army and was always immaculately dressed and groomed, as befitted his calling, though of this he never spoke, and in a pleasant, well modulated voice took his part in the conversation with the well-bred air of a man of the world. Now and then, when in a reminiscent vein, he might begin with, "When I was in the produce business in Tucson." We all knew well enough that he did not refer

to the wholesaling of grains and fruits, but no one smiled. Invariable courtesy always ruled at that table. The gambler was quite musical in his tastes, and often of an evening would play the violin to a piano accompaniment. He was not a Fritz Kreisler or a Jascha Heifetz, of course, but really played very well, and was far from being merely a fiddler. About 9 P. M. he would don his overcoat and depart without a word. Everyone was aware that he was shortly due at the principal hotel, where in a back room he dealt at the stud-poker table until dawn. At the gambler's left sat his wife, a vivacious Frenchwoman, who was very agreeable indeed, and with her cheerful broken English gave spice and a charm to the talk of the table.

At her left, and at the right of our host, sat "Billy." I do not think we ever knew his surname. Perhaps he did not care that we should. He was still quite a boy—not over one and twenty, I should say, very neat in his personal appearance, and had much the air of a well bred undergraduate. "Billy" didn't talk much. Likely he thought it not in good taste for him to do so. Like the gambler, he earned his livelihood by working at night, but his job was playing the piano in one of those resorts of which everybody knows but nobody speaks.

At my right was a veteran bar-keeper of five and fifty who tended the night shift at one of the tough saloons. He looked as if he could talk a lot if he would; certainly he had had a wealth of experience. But he never did. He just sat and listened and did full justice to the well-cooked food.

At his right and at our host's left was placed the table's star conversationalist. He was a fashionably dressed man of forty, always wearing, like the schoolmaster, a white cravat. This, I suppose, was thought to be the insignium of his calling, for he combined in his own person the offices of village undertaker and superintendent of the Sunday school of the Methodist Episcopal church. He had none of the smaller vices but, I fear, some of the larger ones. He was popularly believed—at least by the unregenerate—to be the gay Lothario of the camp, and from an occasional private conversation which I had with him, I am inclined to think that the estimate was not unjust. But as an after dinner speaker he put all the rest of us, including our host, in the shade, and when billed, as he frequently was, for church and society addresses, he always rose to the occasion, the envy of all the young attorneys in camp.

As I look back after thirty years that peaceful dinner table seems one of the most enjoyable companies with which it has ever been my privilege to mingle. There was no "shop talk" whatever. For obvious reasons, no one—not even the undertaker or the schoolmaster, cared to discuss his business. Oh, I suppose I could have talked of mine, but after meeting contractors and lumberjacks all day I was glad enough to talk of something else. So we discussed politics and social philosophy, meteorology, hunting and fishing, music and the drama (the cinema and radio curses, thank God, had not then fallen upon us), literature and science and art, and the pariahs forgot themselves, and we forgot that they were, and all the strifes and jars of this queer world of ours were dissolved for the moment in an atmosphere of good feeling and good will. And many times since at sumptuous banquets in city clubs when with the coffee and cigars my neighbor has introduced the inevitable stock market and profit and loss, my mind has reverted wistfully to that little company of outlaws in northern Idaho.

The winters were not bleak and savage like those of North Dakota, the temperature rarely falling to zero, but there was a good deal of raw, sloppy, disagreeable weather, and we were always glad to see the spring. The summers were delightful. The breezes from the lake kept the air cool and sweet, and mosquitoes were unknown. In August when the distant Cabinet Range was brown and bare, the setting sun played upon it, the colors changing slowly from golden yellow to orange, to violet, to purple, and then just before the darkness fell, there lingered for a while the wonderful ashes of roses. Truly a symphony in color. On moonlit nights in midsummer after my day's work, which usually ended at nine, I often paced the sandy beach. To the east the range stood, a mighty barrier silhouetted against the sky, here and there a star looking over its summit. I often used to think of Keats' line, "And still they were the same bright patient stars." And the moonlight which made the waves into liquid silver, always brought back the passage from Dr. Bird's tragedy, so dear to school-boy hearts fifty years ago, "The moon, piercing the tissue of fleecy clouds, silvered the dew-drops on the corselet of the Roman sentinel, and tipped the dark waters of Vulturinus with a wavy, tremulous light."

Brave days, those! The most of us were young, and if we had hardships we could afford to laugh at them, as youth will do when

hearts are light and life is new. The setting was romantic and the spirit of gay adventure in the air.

And now in my autumnal years, as I walk metropolitan streets and see through the plate glass well-dressed automata manipulating comptometers and adding machines, with a time clock staring them in the face, I can but think that life yielded me something that they have missed.