

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

3. Standard Equipment Cost Journal

This journal is for accumulating the standard equipment costs which are allocated to individual projects. Equipment use reports are recorded in this journal to show the date, equipment used, hours, rental rate, function and the project upon which the equipment was used.

The standard equipment costs are summarized by project and the total costs are posted to the "Project Cost Record."

STANDARD EQUIPMENT COST JOURNAL

Date 20__	Equipment Description	Source Document	Total Hours	Rental Rate	Total Amount	Project No.	Hours	Function	Amount
1/16	39-6	TC #2	7.0	\$12.15/hr	\$85.05	1	5	510	\$60.75
						2	2	510	\$24.30