

Small Business Accounting

by Dave Holbrook

As boring as it may be, especially when compared to the inherent thrills of light construction, there's no business without bookkeeping. The small business environment is flooded with "easy-to-use" accounting software programs, to help us dispatch this odious task electronically. Apparently, they're not easy enough, as a busy industry of well-attended how-to services and seminars attests.

Angelo Ventresca, Jr., the author of *Basic Bookkeeping for Beginners & Small Businesses* (1999; Angelo Ventresca Associates, RR 5 Box 54, Montrose, PA 18801; 570/278-2721;

\$20), states that "... one cannot properly operate a computer bookkeeping program until manual bookkeeping is understood." The accuracy of computer data is often summarized with a related thought, "garbage in, garbage out." So, even though manual accounting systems may be headed for dinosaur status, this easy-to-read booklet is worth a look. In five short chapters, totaling 45 pages, you'll learn enough basic principles to give you a better idea of what you're doing and why.

Even if bookkeeping is a job you delegate to someone else, knowing how to do a balance sheet or a profit and loss statement will help you grasp the basics when your accountant hands you yours. The book is self-published, a little unpolished, and maybe a little expensive. But, the author kindly left "Dummies" out of the title, and the book will provide you with some practical fortification before you shell out for your software program and those inevitable seminar fees.

Extraordinary Average Guy

Toil, by Jody Procter (April 2000; Chelsea Green Publishing, P.O. Box 428, White River Junction, VT 05001; 800/639-4099; www.chelseagreen.com; \$23), chronicles the nine-month construction schedule of a residence in Oregon, from the first bite of the bulldozer's blade to final cleanup. Ordinary stuff that we take for granted; certainly not book-worthy. But it is. Procter (who died in 1998) was a guy with a Harvard education who chose to work as a carpenter to

support his family. With a keen eye on day-to-day human interaction, rather than the details of construction, this is a unique re-evaluation of the daily grind. Familiar, often funny, and sometimes frustrating, it's a thoroughly good read.



Northern Exposure

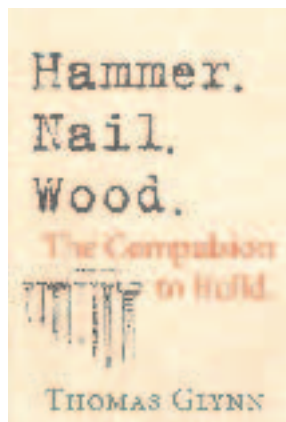
Somewhere along the way, in the pages of *Hammer. Nail. Wood. The Compulsion to Build*, by Thomas P. Glynn (1998; Chelsea Green Publishing, P.O. Box 428, White River Junction, VT 05001; 800/639-4099; www.chelseagreen.com; \$18), a timber-frame house gets built in upstate New York. But between the construction narratives, there are forays into junkyard baseball, the Korean conflict, fringe religion, local characters and social castaways, ecological awareness, tool obsession, and the mysterious aesthetics of rusty metal. Not so much a how-to book as it is

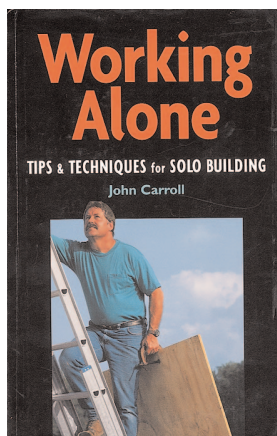
another take on the American dream, and what a long, strange trip it is. You might even pick up a framing pointer or two.

Hello, Solo

Whether you're just starting out on your own and can't handle the overhead yet, or you just don't want the risk, aggravation, or company of co-workers and employees, one of the inescapable rules of building is that it requires three hands — that's right, one more than the average person has. *Working Alone*, by John Carroll (1999; Taunton Press, P.O. Box 5506, Newtown, CT 06470; 800/888-8286; www.taunton.com; \$18) goes a respectable distance toward answering this dilemma.

In essence, the book is a collection of techniques, explained in the start-to-finish sequence of a typical building





project, with a focus on those aspects most challenging to the lone wolf. Answers to many of the difficulties solo builders confront are found here: How to replace the guy at the other end of the tape, board, scaffold plank, heavy beam, or chalkline with a patient, tireless, and sober low-cost jig, tool, or trick that'll save you time, money, and frustration. Perhaps the greatest lack in the system is that when things go

wrong, there's no one else around to blame, except ...

This fairly brief and readable book is a little stretched out with techniques that aren't strictly solo considerations, like how to build a sawhorse, or lay out a rafter. The real meat is in details like raising the ridge beam alone, supporting subfascias or sheetrock while you fasten them, and all the good stuff you can do with a collection of handmade jigs and various clamps.

Carroll dedicates the last chapter to a discussion of jobs that should not be tackled alone, jobs he subs out, and a brief justification for the physical stress and mental challenge of hanging out with me, my shadow, and I. If you currently win the majority of your internal debates, and can get out of bed by yourself in the morning, chances are you've got what it takes to be your own best helper, too.

Wilderness Guide

It's too bad that something as important as estimating is, of necessity, a book topic that makes your eyes glaze over. Can't sleep? Read a few pages of *Ye Practical Primer to Estimating*

Home Construction Costs. Yawn. In *The Contractor's Field Guide — Second Edition* by Paul I. Thomas (2000; Prentice Hall Publishers, 1 Lake St., Upper Saddle River, NJ 07458; 800/223-1360; www.prenhall.com; \$84), the basics of estimating are covered in a brief 24-page chapter. You don't even have to read it all at once; just look up what you want to know. There's a checklist for the skills and methods needed to perform and perfect this vital practice. Did you know that a "wag" is a wild ass guess, and a "swag" is a scientific wild ass guess? It says so here (and by the way, you're advised against the practice).

Estimating is only one of 29 useful chapters in this book. Refer to any of the others to bone up on the fundamentals of contracts and documents, construction financing, planning and scheduling, concrete construction and unit masonry, rough and finish carpentry, structural steel, roofing, painting, wiring, plumbing, and more. Application charts, tables, checklists, quantities, span tables, conversion tables, and glossaries are included throughout the book, with the final chapter focused on "Mathematics for Calculating Material and Labor Costs." You'll need to know how to calculate the area and cubic volume of rectangles, hexagons, circles, and cylinders.

As far as its fundamental usefulness goes, however, my overall reaction wasn't "Wow — I wish I'd had this book all along!" Having said that, the price seems a little steep. On the other hand, if the guide bails you out of a problem or two, it might seem downright cheap. To each his own. 

