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UNITED STATES DEPARTMENT OF AGRICULTURE
U. S. D. A. WAR BOARD
Washington, D. C.

A 9.07

WAR BOARD MEMORANDUM 211

LABOR 16

February 8, 1943

To: State USDA War Board Chairmen
(Chairmen; Please Notify All Board Members)

From: M. Clifford Townsend, Director
Food Production Administration

Subject: Employment of Japanese Evacuees to Alleviate the Farm Labor Scarcity

During 1943 it is anticipated that the supply of experienced workers to help on farms will be even smaller than was available last year. Therefore, it will be necessary to use new sources of labor. Many persons of Japanese ancestry who were evacuated from the West Coast area have had some experience in farm work, particularly in the production of fruits and vegetables, in the care and management of poultry and in certain other farm occupations. Nearly 10,000 were employed on a seasonal basis in the Rocky Mountain States last year. At the present time they are living in ten relocation centers. The War Relocation Authority, which has charge of providing housing and the relocation of such persons, desires to cooperate with the Department by granting leave for evacuees to accept farm employment or leasing opportunities and thereby help alleviate the critical labor situation.

There are more than 100,000 Japanese evacuees in relocation centers. Of these, probably 40,000 are employable. In considering the extent to which they may be able to help meet the shortage of farm labor, it must be recognized that only about half of the employables will be experienced in or adapted to work in agriculture.

The War Relocation Authority is setting up field offices as follows:

Salt Lake City, Utah - Atlas Building

Arizona
Nevada
Utah
Idaho

Montana
Oregon
Washington

Kansas City, Missouri

Kansas
Nebraska
Iowa
Missouri

Denver, Colorado - Midland Savings
Bank Building

N. Dakota
S. Dakota
Sugar Beet Area of Nebraska & Kansas
Billings Area of Montana

Wyoming
Colorado

Chicago, Illinois, 226 Jackson

Illinois
Indiana
Minnesota
Wisconsin

Cleveland, Ohio - Union Commerce Bank Building

Ohio
Michigan

Field men attached to these or any sub-offices that may be established will work with USDA representatives in the preparation and processing of work offers, checking community sentiment as outlined in the attached statement, and generally supervising the relocation program in the field. Detailed procedure for recruiting seasonal workers will probably be announced by the Department soon. In the meantime, employment of persons of Japanese ancestry will follow the same instructions as those for employing other seasonal labor through Department assistance.

It should be emphasized that about two-thirds of these persons of Japanese ancestry are by birth citizens of the United States and in moving them from the West Coast the Federal Government, realizing that undoubtedly most of them are loyal to the United States, is at present recruiting in the Army a standard combat team of several thousand American-born youths of Japanese ancestry. It is our desire that others, including the older people with agricultural backgrounds, whose records have been checked by the FBI and given clearance by the WRA, be encouraged to reenter agricultural occupations where their skills and experience will aid in the war food program this year.

The attached statement outlines the provisions under which persons of Japanese ancestry are permitted to leave relocation centers.

Naturally, the Japanese evacuees will need to be acceptable not only to the farmer desiring to employ them but also to the community in which they are to work. Farmers who desire to apply for persons of Japanese ancestry should submit the following information:

1. Employer's name and address
2. Kind of workers needed
 - a. Experience desired
 - b. Skills, knowledge or abilities required
 - c. Physical requirements (man or woman)
3. Working conditions
 - a. Hours
 - b. Pay
 - c. Permanency
4. Living conditions
 - a. Housing or room furnished. If not, describe conditions
 - b. Board
 - c. Name of trading center and distance from trading center
 - d. Transportation to and from trading center
 - e. Health and educational facilities
5. Other special features or important points of employment offer.

Any leasing or sharecropping program should be equally explicit in outlining facts so that there will be no room for misunderstanding between employer and employee.

[Feb. 8, 1943]

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You are requested to pass this information on to the county War Boards in order that they may advise farmers who are interested in securing labor from the above mentioned sources on the correct procedure in making application.

This procedure is primarily applicable to the States listed on pages 1 and 2, except for the excluded areas in the States of Arizona, Oregon and Washington. Present regulations of the War Relocation Authority and War Department require additional investigations before release to the other States. The procedure applies to the placement of regular year-around farm workers on farms.

As mentioned above, those agencies in the Department dealing directly with farm labor problems will undoubtedly release greater detail as to procedure in the near future. However, because of the peculiar problems pertaining to the release of these workers, immediate fulfillment of all employment offers should not be expected.

The Food Production Administration thoroughly endorses the use of persons of Japanese ancestry released by the War Relocation Authority to help in the production of vitally needed agricultural products.

L. H. Stefford Townsend

UNITED STATES DEPARTMENT OF AGRICULTURE
U.S.D.A. WAR BOARD
Washington, D.C.

WAR BOARD MEMORANDUM 357
MACHINERY RATIONING 99
May 28, 1943

To: State War Board Chairmen

From: Chester C. Davis, Administrator
War Food Administration

Subject: State and County USDA War Board Procedures for Requisitioning
Idle Farm Machinery

For some time, we have been concerned with the problem of making available for the food production program idle farm machinery which is held in private hands, usually in storage. A program has been developed and was released by the War Food Administration, May 28, authorizing the requisitioning of such machinery.

Requisitioning of any material is a powerful weapon of the Government even in wartime, involving the invasion of private rights, and therefore great caution and scrupulous care are required in the exercise of such powers. Unless such caution and care are exercised, the Government may become involved in wasteful litigation and use of the machinery may continue to be lost. This memorandum outlines the responsibilities with respect to this program and sets forth the details of War Board operations.

I. DEFINITIONS

1. "Farm machinery," for the purpose of this proposal, means agricultural machinery, mechanical equipment, and implements (including all attachments used in conjunction therewith) used for the production or care of crops, livestock, livestock products or other agricultural products, or for the transportation of such products or other materials used in agricultural production on the farm or from the farm to the market.

2. "Idle farm machinery," as used in this proposal, means farm machinery and equipment not now in use and which a county USDA War Board certifies will not be used for agricultural production in 1943 unless requisitioned.

3. "Eligible purchaser." An eligible purchaser is defined as any agricultural producer who is now engaged in production and who is found by the county USDA War Board to be in need of the machinery which he desires to purchase to complete the production program on the farm which he operates.

4. "Disposal price." The disposal price for any piece of machinery to be requisitioned shall be the ceiling price (for used machinery for which ceiling prices have been established) less such repair costs as are necessary to put the machinery in running order. Where ceiling prices have not been established, the disposal price shall be a fair appraised value (replacement cost less depreciation) as determined by the County Farm Rationing Committee.

A-352-43 WB

II. COUNTY USDA WAR BOARD PROCEDURES

A. Where machinery is accessible for identification and appraisal:

1. If the owner is known, the county USDA War Board will proceed as follows:
 - a. Locate eligible purchasers who are willing to purchase the designated machinery.
 - b. Communicate with the owner (registered mail), at his last known address, indicating that the eligible purchaser stands ready to purchase the specified machine or machinery at the ceiling price or fair appraised value, and that if notice is not received within 10 days from the date of the letter that the offer is accepted by the owner, request will be made for requisitioning. (Where such offers are known by the county USDA War Board to have been made and refused, this step may be omitted.)
 - c. Where offers are refused, county USDA War Boards will execute Form Req. 1 and send the form to the State USDA War Board chairman. In the execution of this form, observe the following details:
 - (1) Make at least five copies, four of which are to be transmitted to the State USDA War Board chairman.
 - (2) Use a separate form for each machine or group of machinery located on different properties.
 - (3) Give an adequate description of the location of the machinery.
 - (4) Identify each machine to be requisitioned, the owner's name, and last known address.
 - (5) Determine the disposal price. This should be done through inspection of the machinery by the County Farm Rationing Committee.
 - (6) Determine if the owner is a member of the armed forces of the United States or its Allies.
2. If the owner is not known, execute Form Req. 1, as directed in paragraph 1.c. above, inserting under "owner's name" the word "unknown."

- ### B. Where machinery is not accessible for identification and appraisal, communicate this fact to the State USDA War Board. Requisitioning authority is conferred upon the chairman of the State USDA War Board whereby he can require that the necessary information regarding the machinery be made available. Following the exercise of such authority, the county USDA War Board will proceed as directed under A above.

- C. When the State USDA War Board chairman notifies the county USDA War Board that a request for requisitioning has been granted, the county USDA War Board will post public notice of the time and place of requisitioning and will certify eligible purchasers as determined by the County Farm Rationing Committee for the items of machinery to be requisitioned. The county USDA War Board will arrange to have on hand at the time and place of requisitioning, such certified eligible purchasers or their agents. Payment for requisitioned machinery can be made only by certified check, cashier's check, or postal money order made payable to the Commodity Credit Corporation for the full amount.

III. STATE USDA WAR BOARD PROCEDURES

- A. When informed by the county USDA War Board that certain idle farm machinery exists which may be necessary to the war effort but which is not accessible for identification and appraisal, the State USDA War Board chairman shall determine in consultation with the Regional Attorney of the Solicitor's Office procedures to be followed in making the machinery accessible for identification and appraisal.
- B. Upon receipt of a request from a county USDA War Board to requisition idle farm machinery, the State USDA War Board will review such request and if the State USDA War Board finds such requisitioning is necessary to the achievement of the 1943 war food production program, such request shall be granted.
- C. Upon the approval of such request by the State USDA War Board, the chairman of the State USDA War Board will exercise his requisitioning authority delegated to him by the War Food Administrator according to the procedures outlined below:
1. The chairman of the State USDA War Board must fill in and sign an original and three copies of Form Req. 2, entitled "Requisition by the United States of America." Each Form Req. 2 should correspond to the information contained on each Form Req. 1 and should constitute a basis for individual case files. After that form is filled out, the State USDA War Board chairman should get in touch with the Regional Attorney of the Solicitor's Office and with the United States Marshal's office.
 2. A time for requisitioning should then be arranged between the Marshal's office, the Regional Attorney's office, and the State USDA War Board chairman.
 3. The county USDA War Board certifying the request for requisition should be notified of the time of requisitioning, in order that the buyers which they certify as eligible to purchase the machinery may be on hand. Due regard for such consideration must be made in fixing the time.

4. The State USDA War Board chairman, or a representative designated by him, shall then accompany the Marshal and the Regional Attorney or his representative to the place of requisitioning.
5. The State USDA War Board chairman or his representative should see that the Marshal serves the requisition upon the person having custody of the machinery, and leaves a copy of the requisition with such person. Also, a receipt on Form Req. 3 will be left by the Marshal with such person. A duplicate of such receipt shall be retained by the State USDA War Board representative. At the same time, it should be certain that the Marshal signs the return provided on Form Req. 2.
6. The Regional Attorney and the State USDA War Board representative should get any additional information available as to the ownership of the property requisitioned and all information as to any storage or other claims against the property.
7. The machinery requisitioned should be sold only to a certified buyer or his agent. The machinery should be sold at the disposal price listed on Form Req. 1 prepared by the county USDA War Board. Payment for the machinery sold shall be only by cashier's check, certified check, or money order, made payable to Commodity Credit Corporation for the full amount of such price.
8. Funds obtained from the sale must be deposited by the State USDA War Board chairman in the Federal Reserve Bank serving the area in which the State USDA War Board is located. Such funds must be deposited, on the Form for Schedule of Collections, to the capital funds of the Commodity Credit Corporation, Account Symbol No. 18390. A list of the Federal Reserve Banks and the areas they serve is attached hereto.
9. Immediately after the requisitioning and sale take place, the State USDA War Board chairman shall mail to all persons known to have or claim an interest in the property requisitioned, a notice of requisition, on Form Req. 4. A duplicate copy should be kept by the War Board chairman. In mailing out such form, there should be attached thereto a form of proof of claim, power of attorney, and disclaimer (Forms Req. 5, Req. 6, Req. 7, respectively).
10. As soon as a reasonable time has expired within which to expect proofs of claim to be made (20 days), the State USDA War Board chairman should send out Form Req. 8, which is the notice of preliminary determination of fair and just compensation. This should be mailed to all persons known to have or who claim to have an interest in the property, regardless of whether they have filed a claim, but should not be mailed to persons who have filed a disclaimer. The preliminary determination of fair and just compensation should be the disposal price indicated on Form Req. 1.
11. Parties have thirty days in which to object to the preliminary determination of the fair and just compensation.

- a. If there is such objection and if the chairman of the State USDA War Board is not in doubt as to the proper award to be made, he shall proceed as provided in paragraph 12 below.
 - b. If there is such objection and the chairman of the State USDA War Board is in doubt as to the proper measure of damages, or if there is a difference of opinion arising from such objection between the State USDA War Board chairman and the person having an interest in the property as to the proper measure to be applied in determining compensation, the State USDA War Board chairman may either before or after making preliminary determination, appoint a board or an official to hold a hearing. Such board or official shall hear the claimants and receive evidence relative to the case. A stenographic transcript of the proceedings and a copy of the written evidence shall be preserved. Following the hearing, the board or official shall make recommendation to the State USDA War Board chairman as to the amount of compensation to be paid, and the State USDA War Board chairman shall consider such recommendation and if he has not already made a preliminary determination, he shall do so, or he shall affirm, increase or decrease, the preliminary determination already made. (This step (b) should be used only in exceptional cases.)
12. No payment shall be made until a claimant has presented such proof of title as the State USDA War Board chairman may require and until the State USDA War Board chairman has determined that payment may be safely made. In cases of doubt, the State USDA War Board chairman should obtain the advice of the Regional Attorney, and payment should not be made unless the ownership or interest is clearly established.
- a. If the claimants cannot be safely paid, the State USDA War Board chairman shall make the award on Form Req. 9, but shall file the form and no payment shall be made until the person or persons entitled to receive the same shall be established.
 - b. If payment can safely be made, the State USDA War Board chairman shall make the award and pay the person entitled thereto, or if the person is unwilling to accept the award, he shall be paid 50 percent of such amount and shall be entitled to sue in the United States Court of Claims or any District Court of the United States for any additional amount which he considers fair and just compensation.

(1) If any person entitled to receive an award refuses to accept the award and is paid the 50 percent of such award, the State USDA War Board chairman shall immediately notify the Regional Attorney.

- c. In making payments of awards where the person entitled to receive it is known and payment can safely be made, and in all cases where 50 percent is paid, disbursements shall be made on the certification of the chairman of the State USDA War Board through the Federal Reserve Bank serving the area. Such disbursements shall be scheduled on the Form for Schedule of Disbursement and shall be accompanied by Form Req. 10, made out for each claimant. Accompanying such form shall also be one copy of the form submitted by the county War Board (Form Req. 1), and one copy of the form of requisition (Form Req. 2), and a copy of the award (Form Req. 9).

(1) In cases where some portion of the award has been paid, the State USDA War Board chairman in lieu of submitting Forms Req. 1, 2, and 9 to the Federal Reserve Bank, shall refer the bank to the file number of the forms previously submitted for the first payment. In such case, only the appropriate number of Forms Req. 10 need to be submitted with the schedule for disbursements.

- d. Before such disbursements will be recognized the State USDA War Board chairman must submit a specimen signature of himself to the Federal Reserve Bank serving the area, on the Signature Card Form attached hereto.

13. For accounting procedures, see Accounting Procedures No. 7 and 8 attached.

- D. The State USDA War Board chairman will transmit through the usual channels to the War Food Administrator at monthly intervals two copies of Form Req. 1, executed with the monthly trial balance as required by accounting procedures.

Chester C. Davis

Attachments

WAR FOOD ADMINISTRATION

Form Req. 1

REQUEST FOR REQUISITIONING IDLE FARM MACHINERY

County _____

Date _____

State _____

WFA Req. No. _____

Kind of Machine:	Description					Disposal Price	Name of Owner	Last Known Address
	Make	Model	Type	Year	Condition			

Location of above machinery (give precise details) _____

The above-listed owners (where known) are not members of the armed forces of the United States or its Allies. All known owners have failed to accept offers to sell the machinery listed at ceiling or fair prices. The above-described idle machinery is essential to the achievement of 1943 war food production objectives. Eligible purchasers for the machinery listed are known to the county USDA War Board. These facts are known to the _____ County USDA War Board and that board requests that the above-described machinery be requisitioned.

Approved _____ (Date) : Signed _____, Chairman _____ County USDA War Board
 _____ State USDA War Board, _____, Chairman

REQUISITION
BY
THE UNITED STATES OF AMERICA
UNDER ACT OF OCTOBER 16, 1941, AS AMENDED

War Food Administration
WFA Requisition No. _____

State _____ No. _____

TO:

It having been determined in the manner provided for in the Act of October 16, 1941 (55 Stat. 742), as amended, and the Executive Orders thereunder that the use of the following property is needed for the defense of the United States; that such need is immediate and impending and such as will not admit of delay or resort to any other source of supply; and that all other means of obtaining the use of such property for the defense of the United States upon fair and reasonable terms have been exhausted:

You are, therefore, authorized and commanded to take said property and the possession thereof for the purposes above specified; to receipt for the same in the name of the United States; and, to the end that, among other things, just and fair compensation therefor may be ascertained, to make return to the War Food Administration,

State USDA War Board, _____

Ref: REQ., of all things done and proceedings had in the execution of this requisition.

All persons having any claim to or interest in any of the above-described property are directed to give notice of their claims at once to the War Food Administration, _____ State USDA War Board, _____

Ref: REQ., which will prescribe the form and manner of filing such claims.

Dated at _____ this _____ day of _____, 194 _____.

Chairman _____ USDA War Board

THE RETURN

The above requisition was served by me by showing the Original thereof to, and leaving a Copy with _____ at _____ this _____ day of _____, 194 _____. And in the name of the United States I also gave to _____

(Name)

(Title)

of the _____ a receipt in form attached hereto, for such of the articles or materials as were taken into possession by the undersigned.

U. S. Marshall

(Exceptions and Remarks) (Use Reverse Side)

WAR FOOD ADMINISTRATION

STATE USDA WAR BOARD

RECEIPT

WFA Requisition No. _____, State _____, No. _____

Received from _____, _____
(Name) (Address)

On the _____ day of _____, 194____, in _____

condition, the following articles and materials covered by WFA Requisition

No. _____, State _____, No. _____, hereto attached, to-wit:

UNITED STATES OF AMERICA

By _____
U. S. Marshall

WAR FOOD ADMINISTRATION

STATE USDA WAR BOARD

NOTICE OF REQUISITION

WFA Requisition No. _____, _____
State No.

TO ALL PERSONS KNOWN TO HAVE OR CLAIM AN INTEREST IN THE PROPERTY DESCRIBED BELOW:

PLEASE TAKE NOTICE That the property described below was on _____, 194__, requisitioned and taken over for the defense of the United States:

If you had or claimed any interest in such property you are required to file a claim at once. Proof of Claim in the attached form must be filed in TRIPLICATE.

If you did not have or claim any interest in such property you are required to file a disclaimer in the form attached. Such disclaimer must be filed in TRIPLICATE.

All claims and correspondence in connection with this requisition should be addressed to the War Food Administration _____ State USDA War Board, _____, _____, Ref: REQ.

Notice of this requisition is being given to

If you know of any other person, firm, or corporation which had or claimed any interest in the requisitioned property you should so advise at once, specifying in detail the name and address of such person, firm, or corporation, and the nature of such interest.

A form of power of attorney is also enclosed for your convenience.

Dated at _____, this _____ Chairman, _____ USDA War Board
_____ day of _____, 194__.

WAR FOOD ADMINISTRATION

STATE USDA WAR BOARD

In the matter of the claim for
 compensation of _____

 (Give correct name of claimant)

PROOF OF CLAIM

WFA Requisition No. _____ State _____ No. _____

To the War Food Administration:

The undersigned claimant, having received due notice of the service of WFA Requisition No. _____, _____, asserts the following claim with respect to compensation for requisitioned property:

- (1) The full name and address of the claimant is as follows:
- (2) The property with respect to which the claim is asserted is as follows:
 (Give full description of property including physical description, identifying symbols, numbers, detailed specifications (composition, size, grade model), physical condition, and all relevant facts to provide a complete, accurate physical description of the property).
- (3) The interest of the claimant in the property at the time of requisitioning was as follows:
 (State nature of interest in detail, attaching copies of all relevant documents showing acquisition of interest and extent thereof.)

- (4) The claimant knows of no other person, firm or corporation having or claiming any interest in the requisitioned property or in compensation therefor except as follows:
(Give names and addresses of all others known to have had or claimed an interest in the requisitioned property or in compensation therefor, and the nature and extent of any such interest.)

- (5) The claimant alleges that fair and just compensation for the property requisitioned is \$ _____, and that the basis upon which such claim is computed is as follows:
(Give basis for computation of claim.)

- (6) The claimant states that neither his (its) claim nor any interest therein has been sold, pledged, assigned, or otherwise disposed of except as follows:
(If no sale, pledge, assignment, or other disposition, so state.)

- (7) The claimant claims that he (it) is entitled to the following amount of compensation: \$ _____.

(8) WHEREFORE: Claimant requests that the amount of compensation and the person entitled thereto be determined according to law.

Dated at _____, this _____ day of _____, 194__.

(Name of Claimant, signature if an individual - indicate whether an individual, corporation, partnership, or other entity.)

* By _____
(A General Partner)

** By _____
(Title)

** ATTEST:

Secretary

(CORPORATE SEAL)

(Add appropriate verification from attached sheet.)

(If claimant is appointing a representative to handle his claim, a power of attorney must be filed. Suggested form of power of attorney is attached hereto.)

* Omit if not a partnership

** Omit if not a corporation

Attachments - 2

VERIFICATION BY AN INDIVIDUAL

STATE OF _____)
County of _____) ss.

_____, being first duly sworn, says that he is the person who executed the foregoing _____ (state designation of document)

(and who is described therein as _____ (Fill in where verification is made in

representative capacity) that he has read and knows the contents thereof, and that the same is true of his own knowledge, except as to those matters therein stated on information and belief, and as to those matters he believes it to be true.

Subscribed and sworn to before me this _____ day of _____, 194__.

Notary Public in and for _____

My commission expires _____

VERIFICATION BY CORPORATION

STATE OF _____)
County of _____) ss.

_____, being first duly sworn, deposes and says that he is the _____ of the _____ named in the foregoing _____ and that the same (state designation of document)

is true to his own knowledge, except as to those matters therein stated upon information and belief and that as to those matters he believes it to be true.

Subscribed and sworn to before me this _____ day of _____, 194__.

Notary Public in and for _____

My commission expires _____

VERIFICATION BY AGENT OR ATTORNEY

STATE OF _____)
County of _____) ss

_____, being first duly sworn, says that he
is the _____ of _____ named in
the foregoing _____ and described therein
(state designation of document)
as _____, that he has read the foregoing
_____ and that the statements and
(state designation of document)

allegations therein contained are true as he believes; that affiant's
knowledge of the truth of the facts therein stated are derived from the fact
that

Subscribed and sworn to before me this
_____ day of _____, 194__.

Notary Public in and for _____
My commission expires _____

WAR FOOD ADMINISTRATION

STATE USDA WAR BOARD

WFA Requisition No. _____, _____
State No.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS That _____
(Name of Claimant, address

and legal status. State whether individual, partnership or corporation.)

hereinafter called "Claimant," (in pursuance of a resolution duly adopted by its Board of Directors, a certified copy of which is attached hereto)** does hereby make, constitute and appoint _____

(Name and address of attorney-in-fact)

Claimant's true and lawful attorney for Claimant and in Claimant's name and behalf, and with the same force and effect as if done by Claimant (through its duly authorized officers)**

To represent and act for Claimant before the War Food Administration or any other department or agency of the United States Government in any and all matters concerning the determination of ownership of and compensation for property requisitioned by the United States of America on _____, 194__, by WFA Requisition No. _____, _____, with power to execute in Claimant's name any and all Proof of Claim or amendments or supplements thereto, any and all other instruments of every kind and nature which may be required in connection therewith; and to present, prosecute, compromise, or settle any claim or claims arising out of the above requisition, which Claimant had, has or may have, against the United States Government, or any official, department, or agency thereof, and to execute on behalf of Claimant any receipts and releases for any award of compensation made by the United States in connection with the above requisition and any agreements to indemnify and hold harmless the United States Government, its officers, agents, employees, departments, and agencies, in an amount not exceeding the sum awarded to Claimant, from any and all loss resulting from the establishment of a claim to compensation by any other person or persons arising out of the requisitioning of the property for which compensation has been awarded to Claimant; and to receive, on behalf of Claimant, any check or checks issued in payment of the award;

With full power to substitute or employ an attorney or attorneys at law or in fact with the same powers enumerated herein.

WITNESS The due execution hereof this _____ day of _____, 194__.

(Name of Claimant, signature of an individual.)

* By _____
(A General Partner)

(CORPORATE SEAL)

** By _____
(Title)

**Attest:

Secretary

*Omit if not a partnership
**Omit if not a corporation

ACKNOWLEDGMENT BY AN INDIVIDUAL

STATE OF _____)
County of _____) ss

On this _____ day of _____ A.D. 19___, personally appeared _____, personally known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same as his free act and deed.

Notary Public in and for _____
My commission expires _____

ACKNOWLEDGMENT BY A CORPORATION

STATE OF _____)
County of _____) ss

On this _____ day of _____ A.D. _____, personally appeared _____, to me personally known, who being by me duly sworn, did say that he is the _____ of _____, and that the seal affixed to the foregoing instrument is the corporate seal of said corporation (if the corporation has no seal, omit the clause beginning with the words "the seal affixed" and ending here, and add the words "and that said corporation has no corporation seal"), and that said instrument was signed and sealed in behalf of said corporation by authority of its board of directors, and that said _____ acknowledged said instrument to be the free act and deed of said corporation.

Notary Public in and for _____
My commission expires _____

WAR FOOD ADMINISTRATION
STATE USDA WAR BOARD

WFA Requisition No. _____, _____
State No.

DISCLAIMER

_____, having received
(Insert name and address)
due notice of the service of WFA Requisition No. _____, _____
State No.
dated _____, 194__, hereby disclaims any right,
title, or interest in the articles or materials taken under such requisition
and any claim for compensation thereunder.

Dated _____.

(Name of claimant, signature if
an individual - indicate whether
an individual, corporation,
partnership, or other entity.)

* By _____
(A General Partner)

** By _____
(Title)

**Attest:

Secretary

(CORPORATE SEAL)

(Add appropriate verification from attached sheet.)

* Omit if not a partnership

** Omit if not a corporation

Attachment

WAR FOOD ADMINISTRATION
STATE USDA WAR BOARD
NOTICE OF PRELIMINARY DETERMINATION

WFA Requisition No. _____, _____
State No.

TO ALL PERSONS KNOWN TO HAVE OR CLAIM AN INTEREST IN THE PROPERTY DESCRIBED BELOW:

PLEASE TAKE NOTICE that the following preliminary determination has been made with respect to the property described below which was requisitioned by the United States, on _____, 194__, then in the possession or under the control of

(Name) (Address)

Description of Property:

Preliminary determination of fair and just compensation therefor:

This determination relates only to the aggregate amount of compensation. All claims of all persons against compensation for the property described above, such as taxes, mortgages and other liens, including liens for freight and storage and any other amounts properly chargeable against compensation for the requisitioned property, if allowed by the War Food Administration, will be paid from the aggregate amount of compensation indicated above. Payment can be made only to persons who show, to the satisfaction of the Requisitioning Authority, that they are entitled thereto.

If you consent to the above preliminary determination, you are required to so state in writing within 30 days of the date hereof, such statement to be filed in triplicate.

If you have any objection to the above preliminary determination, such objection must be made in writing within 30 days of the date hereof and must specify in detail the grounds for such objection. Such objection must be filed in triplicate.

All communications should bear the requisition number appearing above and should be addressed to the War Food Administration, _____ State USDA War Board, _____, _____, Ref: REC.

Chairman, _____ USDA War Board

Dated at _____,
this _____ day of _____, 194__.

WAR FOOD ADMINISTRATION

STATE USDA WAR BOARD

WFA Requisition No. _____, State _____, No. _____

AWARD OF COMPENSATION FOR PROPERTY
REQUISITIONED UNDER THE ACT OF
OCTOBER 16, 1941, AS AMENDED

The War Food Administrator, pursuant to the Act of October 16, 1941, as amended, and the Executive Orders and Regulations thereunder, hereby makes the following award of compensation with respect to the property described below which was requisitioned by the United States:

Description of Property:

Amount of Compensation:

\$ _____ (aggregate amount)

Persons entitled to compensation:

Amount of individual compensation:

WAR FOOD ADMINISTRATOR

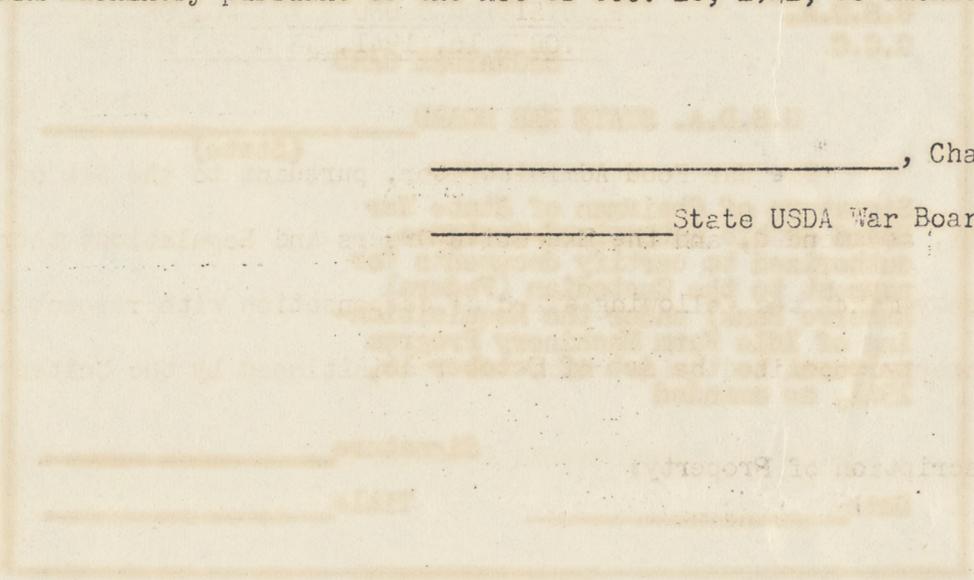
By _____
Chairman

USDA War Board

PAYMENT IDENTIFICATION

(Name) (Address) Amount of Check \$ _____

This check is issued under Award No. _____ covering the requisitioning of idle farm machinery pursuant to the Act of Oct. 16, 1941, as amended.



_____, Chairman

State USDA War Board

U.S.D.A.
C.C.C.

SIGNATURE CARD

U.S.D.A. STATE WAR BOARD _____

(State)

Signature of Chairman of State War Board or his authorized designee, authorized to certify documents for payment to the Custodian (Federal Reserve Bank) under the Requisitioning of Idle Farm Machinery Program pursuant to the Act of October 16, 1941, as amended

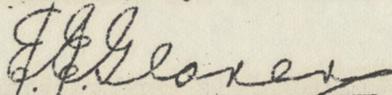
Signature _____

Date _____

Title _____

COMMODITY CREDIT CORPORATION : General Instruction No. 7
: May 21, 1943
: Federal Reserve Banks serving each
: State
:
: Requisitioning of Idle Farm
: Machinery Program

Recommended by:



Chief, Fiscal Subdivision
Administrative Division

Approved by:



Vice President

Purpose

The purpose of this instruction is to provide operating procedure and authority for accepting deposits and making disbursements in connection with the above-captioned program.

.01 General Authority for Accepting Deposits and Making Disbursements

The Federal Reserve Banks serving each State are hereby authorized as custodian for Commodity Credit Corporation to accept deposits and make disbursements in connection with the Requisitioning of Idle Farm Machinery Program, pursuant to the Act of October 16, 1941, as amended, upon the certification of the chairman of the U.S.D.A. - State War Board. Specimen signature cards will be furnished each custodian.

.02 Documents to be Received

(a) Deposits

Schedules of Collections in duplicate will be received from the Chairman of the State War Board. The custodian will retain the original for his files, acknowledge the deposit on the duplicate copy and return it to the U.S.D.A. - State War Board. Credit for deposits will be given immediately without regard to time of collection. Only items of cash, post office money orders, certified checks or bank cashier checks may be received for deposit.

(b) Disbursements

Schedules of Disbursements in duplicate will be received from the U.S.D.A. - State War Board. The custodian will

retain the original for his files, complete the payment data (Check No. etc.) on the duplicate copy and return it to the U.S.D.A. - State War Board. Disbursements may not be made unless the Schedules of Disbursements are accompanied by the following documents:

Request for Requisitioning Idle Farm Machinery,
For, Req. 1

Requisition, Form Req. 2

Award of Compensation for Property, Req. 10

Payment Advice, Form Req. 10 (This form will be mailed to payer with check).

Note: Custodian will merely determine that these forms are with the Schedule of Disbursements, without reference to their sufficiency. Files will be maintained serially.

.03 Reports

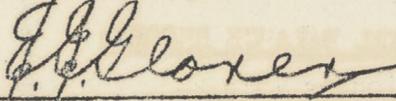
All accounting records will be maintained by the U.S.D.A. - State War Boards. The custodian will, however, report total collections and disbursements to Washington by telegraph. At the end of each month the U.S.D.A. - State War Boards will be furnished a recapitulation of these reports by the custodian for the purpose of reconciliation.

COMMODITY CREDIT CORPORATION : Instruction No. 8
: May 21, 1943
: U.S.D.A. State War Boards

:
: Requisitioning of Idle Farm
: Machinery

Recommended by:

: Approved by:


Chief, Fiscal Subdivision
Administrative Division


Vice President

Purpose

The purpose of this instruction is to provide an accounting procedure for use of the U.S.D.A. War Boards in connection with the administration of the program of requisitioning idle farm machinery, pursuant to the act of October 16, 1941, as amended.

.01 General

(a) Accounting Records

All accounting records, including subsidiary record, for this program will be maintained by the U.S.D.A. State War Boards, the Custodian (Federal Reserve Bank serving the locality) acting as a depository and fiscal agent of the Reconstruction Finance Corporation, for and on behalf of Commodity Credit Corporation, reporting total cash collections and disbursements only for the program daily in telegraphic reports to Reconstruction Finance Corporation, Washington, D. C.

(b) Accounting Reports

Accounting reports will be made monthly in the form of a trial balance showing accumulated debits and credits for each account, and must reach Washington, D. C., not later than the 7th of the following month. The monthly trial balance report will be prepared in triplicate and will be distributed as follows:

Original - to the Office of the Treasurer, Commodity Credit Corporation, United States Department of Agriculture, Washington, D. C.

Duplicate and triplicate - to the office of Materials and Facilities, War Food Administration

United States Department of Agriculture,
Washington, D. C.

Note: Duplicate and triplicate copies
of Form W.B.-Req. 1 will be at-
tached respectively.

ILLUSTRATION OF TRIAL BALANCE REPORT:

COMMODITY CREDIT CORPORATION
Requisitioning of Idle Farm Equipment Program

TRIAL BALANCE
as of _____

Cash Collections and Disbursements	\$100,000.00	\$ 26,000.00
C.C.C. Liability (Unestablished Awards)	50,000.00	100,000.00
C.C.C. Liability (Established Awards)	26,000.00	51,000.00
Charge Offs	1,000.00	
	<u>\$177,000.00</u>	<u>\$177,000.00</u>

Approved: _____
Chairman-State War Board

(c) Posting Media

Schedule of Collections

This form will be used to schedule all collections for deposit with the Custodian. Also, it will be used as the posting media to record all cash collections and the distribution of such collections to the applicable contra accounts (see detailed description of accounts below). This form will be prepared in triplicate, numbered serially for each State beginning with 1, and distributed as follows:

Original and duplicate - to the Custodian together with the items for deposit. The Custodian will retain the original for his files, return the duplicate to the U.S.D.A. State War Board, acknowledging the deposit.

Triplicate - will be retained by the U.S.D.A. State War Board as the accounting copy from which postings will be made immediately. It will then be filed serially in the "Cash Collection Pending File" until the duplicate copy of the

Schedule of Collections is returned from the Custodian, at which time the two copies will be fastened together and filed serially in the "Schedule of Collections File."

Schedule of Disbursements

This form will be used to schedule all disbursements to the Custodian. Also, it will be used as the posting media to record all cash disbursed and the distribution of such disbursements to the applicable contra accounts. The form will be prepared in triplicate, numbered serially for each State, and distributed as follows:

Original and duplicate - to the Custodian. The Custodian will retain the original for his files and upon completion of the payment data on the duplicate, will return it to the U.S.D.A. State War Board.

Triplicate - will be retained by the U.S.D.A. State War Board as the accounting copy from which postings will be made immediately. It will then be filed in the "Cash Disbursement Pending File" until the duplicate copy of the Schedule of Disbursements is returned from the Custodian, at which time the two copies will be fastened together and filed serially in the "Schedule of Disbursements File."

Award of Compensation for Property Requisitioned under the Act of October 16, 1941, as Amended

This form will be used (1) to establish all awards officially, (2) as the basic accounting record and posting media establishing an accounts payable control, and (3) as the subsidiary accounting record in the individual case file. The accounts payable control will be posted from the amount of award allowed. Below this figure the form will be used to record the payment data as taken from the duplicate copy of the Schedule of Disbursements returned from the Custodian. The difference between the amount of award allowed and the total of the figures representing the payment data must be reconciled periodically with the accounts payable control. (See administrative procedure for preparation and filing.)1/

Journal Voucher

This form will be used for correction entries. Only one

1/ Accounts payable control as used here refers to the Account C.C.C. Liability (Established Awards).

copy need be prepared showing a clear, adequate explanation of the correction. It will be filed serially in the "Journal Voucher File."

.02 Chart of Accounts

Cash Collections and Disbursements
C.C.C. Liability (Unestablished Awards)
C.C.C. Liability (Established Awards)
Charge Offs

.03 Description of Accounts

Cash Collections and Disbursements

This is a debit balance account maintained to show all cash collections and disbursements:

Debit this account with:

- (1) All cash collections.

Contra entry: C.C.C. Liability (Unestablished Awards).
Posting Media: Schedules of Collections.

Credit this account with:

- (1) All cash disbursements:
Contra entry: Debit C.C.C. Liability (Established Awards).
Posting Media: Schedules of Disbursements.

Note: This account must be reconciled monthly with the Custodian's report of cash collections and disbursements. The Custodian has been instructed to furnish this report.

C.C.C. Liability (Unestablished Awards)

This is a credit balance account maintained to show cash sales at disposal price, and the balance of such cash sales for which owners have not been established.

Debit this account with:

- (1) Amount of disposal price related to established award.
Contra entry: Credit C.C.C. Liability (Established Awards).
Posting Media: Form described as "Awards of Compensation for Property Requisitioned under the Act of October 16, 1941, as Amended."

Note: Where award differs from disposal price, see charge off account below.

Credit this account with:

- (1) All cash sales.
 Contra entry: Debit Cash Collections and Disbursements
 Posting Media: Schedules of Collections

C.C.C. Liability (Established Awards)

This is a credit balance account maintained to show the cost of equipment requisitioned as established by awards, and the balance of such award unpaid.

Debit this account with:

- (1) Amount of awards paid.
 Contra entry: Credit Cash Collections and Disbursements
 Posting Media: Schedules of Disbursements

Credit this account with:

- (1) Amount of award relating to equipment requisitioned as established.
 Contra entry: Debit C.C.C. Liability (Unestablished Awards)
 Posting Media: Form described as "Award of Compensation for property Requisitioned under the Act of October 16, 1941."

Charge Offs

This is a debit balance mixed account maintained to show the difference between awards and disposal price, if any.

Debit this account with:

- (1) Amount by which award exceeds the disposal price.
 Contra entry: C.C.C. Liability (Established Awards).
 Posting Media: Journal Vouchers.

ILLUSTRATION:

Disposal Price	\$900.00	
Award	1000.00	
Charge Offs		\$100.00
C.C.C. Liability (Unestablished Awards)		900.00
C.C.C. Liability (Established Awards)		\$1000.00

Credit this account with

- (1) Amount by which the disposal price exceeds the award.
 Contra entry: C.C.C.Liability (Unestablished Awards)
 Posting Media: Journal Vouchers.

ILLUSTRATION:

Disposal Price	\$1000.00	
Award	900.00	
C.C.C.Liability (Unestablished Award)		\$1000.00
C.C.C. Liability (Established Award)		\$900.00
Charge Offs		100.00

SCHEDULE OF FEDERAL RESERVE BANKS AND BRANCHES
OF FEDERAL RESERVE BANKS

A 10.06

Federal Reserve Bank of

Location

New York
Buffalo Branch

New York, New York
Buffalo, New York

Boston

Boston, Massachusetts

Philadelphia

Philadelphia, Pennsylvania

Cleveland

Cincinnati Branch
Pittsburgh Branch

Cleveland, Ohio
Cincinnati, Ohio
Pittsburgh, Pennsylvania

Richmond

Baltimore Branch
Charlotte Branch

Richmond, Virginia
Baltimore, Maryland
Charlotte, North Carolina

Atlanta

Birmingham Branch
Jacksonville Branch
Nashville Branch
New Orleans Branch

Atlanta, Georgia
Birmingham, Alabama
Jacksonville, Florida
Nashville, Tennessee
New Orleans, Louisiana

Chicago

Detroit Branch

Chicago, Illinois
Detroit, Michigan

St. Louis

Little Rock Branch
Louisville Branch
Memphis Branch

St. Louis, Missouri
Little Rock, Arkansas
Louisville, Kentucky
Memphis, Tennessee

Minneapolis

Helena Branch

Minneapolis, Minnesota
Helena, Montana

Kansas City

Denver Branch
Oklahoma City Branch
Omaha Branch

Kansas City, Missouri
Denver, Colorado
Oklahoma City, Oklahoma
Omaha, Nebraska

Dallas

El Paso Branch
Houston Branch
San Antonio Branch

Dallas, Texas
El Paso, Texas
Houston, Texas
San Antonio, Texas

San Francisco

Los Angeles Branch
Portland Branch
Salt Lake City Branch
Seattle Branch

San Francisco, California
Los Angeles, California
Portland, Oregon
Salt Lake City, Utah
Seattle, Washington