

1928-03-17 Railway\_Age pg. 644

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## Railroad Practice in 1842

**A**MONG the railroad rule-books of antiquarian interest that have been noticed in the press within recent years, the oldest that is now recalled is one dated 1852, extracts from which were reprinted in the *Railway Age* of May 17, 1927, page 1404 (Delaware, Lackawanna & Western). Herewith the *Railway Age* is able to lay before the reader the contents of one which is ten years older than that, namely 1842; the

### "REGULATIONS FOR THE TRANSPORTATION DEPARTMENT OF THE WESTERN RAIL ROAD"

This little book of 18 pages, 3½ in. by 5½ in., was printed at Springfield (Massachusetts) by Wood & Rupp. The copy is now the property of the Henry E. Huntington Library and Art Gallery, San Marino, California. It was one of several hundred books in a railroad library brought from England a few years ago and purchased by the late Mr. Huntington.

The book contains no name of any officer and there is nothing to indicate who prepared it. The Boston & Worcester Railroad was completed from Boston westward, 44 miles, to Worcester in 1835, and the Western Railroad, from Worcester westward to Albany, N. Y., 156 miles, was opened to Springfield, 54 miles, in 1839 and to Albany in December, 1841 (temporarily using a part of the Hudson & Berkshire, a dilapidated railroad, between State Line and Chatham.) The Boston & Worcester and the Western were consolidated as the Boston & Albany on December 1, 1867.

George Bliss, who was president of the Western for many years, wrote, in 1863, a historical memoir of the road; and from this memoir it appears that in March, 1842, Bliss succeeded T. B. Wales as president (and thereafter he performed the duties both of president and of "agent" which had been his title theretofore). The engineer of the road in 1841, was Major George W. Whistler, well-known in railroad history as the man who resigned from the Western to go to Russia to build the railroad from St. Petersburg to Moscow. Whistler's departure from the Western Railroad was in June, 1842.

It will be seen that under these rules, the chief operating officer was the engineer (Whistler) and it seems likely that he was the author or editor of this book. In September, 1842, James Barnes, who had been acting master of transportation at Springfield was appointed engineer; and for some time thereafter, Barnes' name appeared on posters as superintendent and engineer. The masters of transportation, as will be seen, were substantially equivalent to the train master or assistant superintendent of today. Each of these officers had to manage only about 50 miles of line.

It will be noted that the train rules have nothing to say about a time interval, or superiority of one train over another at meeting points. These features, no doubt, were covered in the timetable. In a facsimile of a timetable of the line west of Springfield, dated 1859, which was published a few years ago, the meeting points are all recited at the foot of the table, with no mention of superiority. At this time a second track was in use from the Hudson River eastward to the Massachusetts line. There was a rule which made eastbound trains superior to westbound, but which apparently was subject to some modification not stated on the face of the table. By 1859, there was a telegraph line the whole length of the road, but evidently it was very little used for train operations, and the telegraph offices were few and far between.

## The Rules

### WESTERN RAIL ROAD

1. THE road shall be divided into three divisions—as follows:
  - 1st From Worcester to Springfield;
  - 2d " Springfield " Pittsfield;
  - 3d " Pittsfield " Albany;
 each division being under the care of a Road Master.
2. Each Road Master shall be charged with all repairs of the road bed and the track, together with the culverts, bridges and buildings at the way stations.
3. Each division shall be divided into suitable sections,—to each of which there shall be assigned permanently one superintendent, with as many hands as the Road Master may judge necessary for keeping said division in good running order; and each of these parties shall be furnished with a hand car for the conveyance of themselves and tools, which shall be run over their respective divisions every morning before the passing of the trains.
4. The Road Master shall keep a journal of his operations—stating the several points at which labor has been performed, the nature and amount of the same, the results produced, in order that the experience thus acquired may be rendered serviceable in subsequent operations.
5. He will at the end of each month make a report to the Engineer of his proceedings, with such suggestions as he may deem necessary.
6. During the winter, when the road is liable to be obstructed by snow and ice, he will be particularly attentive, and will render such aid as may be necessary to forward the trains with the least possible delay.

### RUNNING.

1. The Cars in all the trains, shall be connected with double fastenings.
2. In descending the grades higher than 60 ft. per mile passenger trains shall not exceed 18 miles per hour, and merchandise trains shall not exceed ten miles per hour.

### CONDUCTORS.

1. It shall be the duty of the Conductor to be with and conduct the train to its station, and to see that all baggage and freight is loaded and in readiness to start at the appointed time.
2. Whenever a train arrives at either end of the road, it shall be the duty of the Conductor of such train—after he shall have given the necessary attention to the passengers on their leaving the cars—to examine the cars, and to collect all baggage, packages or other articles left by passengers, which he shall immediately deliver over to the baggage master, whose duty it shall be to enter the same on his book with memorandum of date, and particular train, and such marks as may be found on each package.
3. It shall be the duty of the Conductor, (after the passengers shall have left the train and he shall have made his inspection and delivered over the baggage left) to proceed with the train to the car house and there give his personal attention to the changing and preparing the trains for the next trip, and he shall not leave the depot during the hours that all others are required to be there without permission of the person in charge.
4. The Conductor while on duty shall wear the badge of his office—and it shall be his duty to see that the Brakemen of his train do the same.
5. All Brakemen are under the immediate direction of the Conductor of the train to which they belong, and are required to obey any directions he may give them.
6. While on the road the Conductor has sole charge of the train. He will direct the Engine men when and where to stop and when to start.
7. The Conductor will report immediately on his arrival at the depot, any disobedience of orders on the part of the Engine men, or neglect of Depot Agents, or others under his charge. He will also report immediately on his arrival the cause of unusual delay, which reports will be entered on the journal kept at the office.
8. Trains will at times move round curves with care, and with a good look-out—the engine bell and whistle both being used at intervals of time until the engine has passed from the curve on to the straight line.
9. The engine bell will be sounded when a train is within eighty rods of a crossing (which it will approach with care) and continue to be sounded until the crossing is made.
10. If a train be detained on the road from any cause, and is unable to proceed, the Conductor will send a Brakeman to the nearest point for assistance, with instructions to procure a horse if possible, to enable him to proceed without unnecessary delay. And if he is expecting to meet a train on the road he will send another Brakeman forward with his signal, who will

proceed with all possible dispatch till he reach the train expected, with which he will return to his train. If another train is following he will send another Brakeman to meet it with a signal.

11. The Conductor will attend the brake of the first car in the train, and his station while under way and not otherwise employed, shall be on the platform outside the car, and whenever he may require the engine to stop will pull the check connected with the engine bell—this check-line will extend from the bell back to the last car in the train, and will be pulled by any Brakeman in case of accident.

12. It shall be the duty of the Engineman to keep a good look-out ahead; and whenever he shall see cause to stop the train or slacken the speed, he shall shut off the steam and blow the engine whistle, as the signal for applying all the brakes.

13. Conductors will daily compare and regulate their time at the Depots.

## Depreciation Hearings Resumed

WASHINGTON, D. C.

HEARINGS before Commissioner Eastman and Examiner Bunten of the Interstate Commerce Commission on the commission's proposed depreciation order, the effective date of which has been postponed, were resumed on March 14, when testimony on behalf of the railroads in opposition to or in criticism of features of the order was continued.

W. R. Cole, president of the Louisville & Nashville, expressed the opinion that such a system of depreciation accounting as proposed is not necessary and would serve no useful purpose as applied to railroads. He said that depreciation accounting for equipment is all right and should be continued because it is a practice of long standing but that he thought as applied to fixed structures it is not necessary except for such items as are of sufficient importance that their retirement would greatly distort the operating expenses for a single year. He said that when he became president of the L. & N. and found that it had a practice of depreciation accounting for property other than equipment he had sought to abolish it, but that he had been advised not to take the step because of the pending proposals of the commission.

Mr. Cole was followed by G. J. Bunting, vice-president of the Illinois Central, who read into the record a detailed analysis and criticism of the commission's order, pointing out incidentally the great cost that would be involved in keeping the records it would require. He said he was firmly convinced that the railroads cannot make a practical application of the order and that what can be done with it from a practical standpoint does not accomplish what the commission seeks.

In concluding his statement Mr. Bunting said: "I believe I have fully informed the commission, from my study of the order, that:

"Instead of permitting it to police the provisions, with respect to recapture, it will, through the medium of this order, place itself in a position whereby it is less fortunate in this respect than it has ever been heretofore, for the reason that it has gotten away from the actuality and definiteness in the matter of accounting, and surrounded the accounts with assumptions, estimates and prognostications, so that manipulation of the accounts can be the order of the day by any person or corporation that may so desire or finds it expedient for such action.

"The plan does not offer or disclose actual cost of operation, but it does disclose the cost of operation as someone estimates it should be or desires it should be, regardless of what the actual cost may be." Mr. Bunting also said in part:

"To attempt depreciation accounts and reserves for the various classes of material composing track struc-

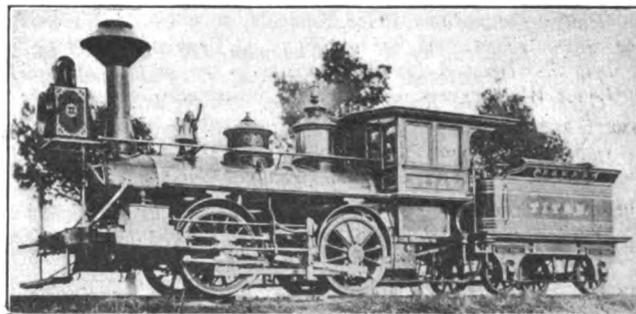
ture, involving as it does a 'never-ending' service life under continuous upkeep, will result in confusion, suggests endless manipulation, obliterates a function of management through the lack of comparative information as to cost of upkeep, and unjustifiably imposes upon the railroads excessive accounting without real benefits.

"There should be created no depreciation reserve with respect to any property, the identity of which cannot be maintained to the time of retirement. In the absence of such identification, the question as to whether or not operating expenses have absorbed the full book value of the property under depreciation is never answered, and the absence of this answer nullifies the depreciation theory. Whenever it is impossible to secure exactness, the maintenance or upkeep theory should be substituted and, with respect to such items as ties, rails, ballast and other materials composing the track structure, the depreciation theory should not be applied for that reason.

"To attempt to create retirement reserves spread over the lives of property, and call such reserves depreciation reserves, is mere accounting terminology and a convenience for the purpose of spreading the burden of the expense over a period of time, and does not represent a lessening of value of the property undergoing the so-called depreciation accrual. It is impossible to create reserves based upon age, decay and such other elements that individual views may inject as entering into and forming a part of a so-called depreciation reserve that can be used as a measure of lessening value. It would be just as unreasonable to anticipate accretions due to price changes and include such accretions in the income account. They are anticipatory of events to come, the materialization of which is uncertain. The order requires that the amount determined as 'past accrued depreciation' be credited to the depreciation reserve and correspondingly charged to a suspense account on the debit side of the balance sheet. The effect of this is to create a reserve liability, which is offset on the balance sheet in a way, which must eventually be charged to profit and loss. There will be large amounts added to the so-called depreciable value of property, which have been previously charged to operating expenses, income or profit and loss, which will again be lodged in profit and loss through the medium of so-called current depreciation charges or through the final disposition of the so-called 'past accrued depreciation' as an arbitrary reduction of the profit and loss balance. This, I believe, will amount to the large total of more than \$71,000,000 for the Illinois Central properties.

"Every requirement of the order has a tendency to increase the already burdensome volume of detail incident to accounting, and no provision of the order reacts toward the simplification of this work."

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On the Boston & Worcester R. R.—Built by William Mason, March, 1867