

**THE ANATOMY OF A
RAILROAD REPORT AND
TON-MILE COST,
VOLUME II, PP. 1-119**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649525362

The Anatomy of a Railroad Report and Ton-Mile Cost, Volume II, pp. 1-119 by Thomas F. Woodlock

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

THOMAS F. WOODLOCK

**THE ANATOMY OF A
RAILROAD REPORT AND
TON-MILE COST,
VOLUME II, PP. 1-119**

THE ANATOMY OF A RAILROAD REPORT

AND

TON-MILE COST.

NELSON'S
WALL STREET LIBRARY
VOLUME II.

The Anatomy of a Railroad
Report *and* Ton-Mile Cost

TRANSPORTATION LIBRARY

BY
Francis
THOMAS F. WOODLOCK

NEW YORK
DOUBLEDAY, PAGE & CO.

1909

Copyright,
1900.

NU

D. A. R. Bailey
5-23-35

AUTHOR'S PREFACE TO REVISED EDITION.

IN issuing an abridged and revised edition of the "Anatomy of a Railroad Report," the author wishes it to be understood that he offers the book as a mere primer. It is designed mainly for the use of those people who, while interested in railroad investments, are nevertheless wholly unacquainted with railroad accounts.

T. F. W.

CONTENTS.

THE ANATOMY OF A RAILROAD REPORT.

	PAGE
AUTHOR'S PREFACE	7
INTRODUCTORY	11

CHAPTER I.

Income or Revenue Account.....	14
Income	15
Operating Expenses.....	17
Conducting Transportation.....	19
Maintenance of Way and Structures.....	20
Maintenance of Equipment.....	21
General Expenses.....	23
Fixed Charges.....	24

CHAPTER II.

The Balance Sheet.....	28
Capital Assets.....	29
Current Assets.....	32
Capital Liabilities.....	36
Current Liabilities.....	39

CHAPTER III.

Physical Statistics.....	43
Length and Characteristics of Road.....	43
Number and Description of Equipment.....	45
Volume and Character of Business Done.....	46
General Remarks.....	48

CONTENTS.

TON-MILE COST.

	PAGE
INTRODUCTORY	59
CHAPTER I.	
The Unit of Transportation.....	61
CHAPTER II.	
The Units of Railroad Service.....	68
CHAPTER III.	
The Units of Railroad Cost.....	74
CHAPTER IV.	
The Units of Railroad Cost (continued).....	82
CHAPTER V.	
Allocation of Expenses Between Freight and Passengers...	91
CHAPTER VI.	
The Question of Ton-Mile Cost.....	101
CHAPTER VII.	
Ton-Mile Cost—The Train Load.....	107
CHAPTER VIII.	
Ton-Mile Cost—Other Factors.....	112
CHAPTER IX.	
Predetermination of Ton-Mile Cost.....	115