mettle to attempt to warrant the good opinion of his superior officer by attempting to carry out his evidently well-meant advice.

The treatment of men is a problem usually solved by the individual as his disposition seems to dictate. Its proper solution is a necessary element of success. There is no truer saying than that "familiarity breeds contempt." To become too familiar with men means a loss of their respect, yet to stand aloof and icily distant means also a loss of respect on their part, and certainly tends to prevent any enthusiasm for their work. There is a middle course which should be There should be an easy bearing between the adopted. officer and men which will beget confidence on their part and make them feel that the officer is their friend and will always do them full justice whenever anything occurs. If officers coming in contact with the men are on proper terms with them they will often be advised of things inimical to the company's or their interest, especially if the officers display interest when receiving such advice.

Proper discipline is as much of an essential in railway work as it is in army work. Most railroad officers occupy the dual position of superior and subordinate. If a man carries our carefully the principles of discipline in his capacity of subordinate it cannot but be far-reaching in influencing the conduct of his subordinates, and cannot but make easier his path so far as the proper application of discipline is concerned, as example is the most effective teacher. Implicit obedience is an essential of proper discipline. It is sometimes necessary to issue orders which cannot be explained. This, therefore, requires that all orders be carried out implicitly, unless they involve evident danger, as they may be of a very important chain in a plan of action; but if, on account of danger, deviations are necessary they must be carefully explained. It is, however, nearly always practicable to fully explain the purport and intention of orders, and when possible they should be explained to such an extent as is consistent, as it is conducive of a much more intelligent and harmonious carrying out of a plan if those who are executing orders can have some knowledge of what they are doing, as they will intuitively plan their actions so as to fit in with the following moves if they know what they are, or will be.

So far as application of discipline to men is concerned, in punishing them for not carrying out rules or instructions, they must be dealt with justly and all must be handled on the same basis. The most careful and painstaking thought should be given to this most important duty to insure that consistent treatment is given to all. Employees will render most satisfactory service to those officers who treat them with uniform justice. He who vacillates, being severe at times , easy at other times, loses their respect. Prejudice and favoritism are fatal faults-and they should be abhorred and shunned as a disease. The officer should always take what appears to him to be the right course, for while it is not always possible to convince a man himself of the justice of a sentence imposed upon him-yet his fellows nearly always judge correctly of such action. When a man has made a mistake and it is necessary to apply discipline, he should always be told how to avoid such mistakes in the future; to simply assert to him that a mistake has been made without showing him in detail in what his fault consists, and how to avoid it, is not taking advantage of such experience as a guide for the future, either for the employee involved or for the other employees.

When possible to avoid it men should not be reprimanded within the hearing of other men, as it seems only to inflame and wound them—and such reprimand thus loses a large part of its efficiency. I cannot, even at the risk of repetition, fail to state that the ability to properly discipline is a most important element, and it is the rock on which has occurred the shipwreck of many a promising career. It would seem that no would would be purposely unjust or purposely prejudiced, so that much of it must be attributed to bad judgment, or the inability to distinguish as between right and wrong on this particular proposition. I believe it can be unquestionably stated that the more contented a body of men are the more satisfactory will be their service, and proper discipline, by which men always know where they stand and what they may expect, goes a long way towards making for contentment. Careful consideration of this most important duty also means that the higher officers will need to overrule the lower officers less and thus avoid that impairment to a man's influence which then occurs.

Railroading, as has been stated, so many times by others, is purely a commercial proposition, the same as any other kind of business. The commodity in which the railroad deals, that is, transportation, must be produced at as cheap a cost as is consistent with the conditions surrounding its production. Every railroad, no matter what its good or bad conditions are, is capable of being operated at a certain proper cost dependent upon its conditions. To produce this proper cost of operation is the problem of the railroad officer, which applies from the highest executive to the lowest subordinate officer in proportion to the responsibilities their respective positions impose upon them. The successful operation of trains, the maintenance of roadway and equipment to a proper standard, the avoidance of accidents, the proper handling of men, and, in fact, the proper solution of all the problems presenting themselves, all tend towards the successful accomplishment by a railroad officer of the purpose which is really the end for which this, and, in fact, all business, is conducted; that is, the sale of its commodity at a reasonable profit. Too many men, however, are attracted by what may be called the love of the tinsel in railroading, with its glamour and romance, so that they lose sight of its business features and necessities. The only way to insure the proper business result is to require on the part of the officers an intimate knowledge of the proper costs of the performance of service and a comprehensive planning of the future expenses based on the probable business and the railroad's policy of expenditures. Comparisons with last year are not conclusive; in fact, are misleading, unless the same conditions obtain in both years. The basis should therefore be cost of service based on units of service to be performed. To assume that expenses can be regulated without some definite planning is unbusinesslike and does not prevail in any other kind of business.

Division superintendents to-day should know as soon as possible the total expenses of the division for yesterday. If possible, labor and material will have to be separated, as the labor charge can be furnished before the material charge can. I have given this subject a great deal of thought and I do not believe that any method except the daily check is effective. At first thought it may seem that this would involve an immense amount of bookkeeping and complication of accounts, and consequently a large additional force of men. This, however, is not so. It does not involve the putting on of any additional men, as this daily check can be carried out by the present force without difficulty, as the necessary accounts are so simple and are kept by so many that it puts but little work on each; and in the larger offices, such as the division superintendents and master mechanics, it means but a consolidation of figures. This is no theoretical or fanciful scheme whatever, but is a definite practice which has been in actual operation for sufficient time to thoroughly demonstrate its practicability. It simply means system in expending the money for operating expenses and adapting to the railroad business the same rules as to knowing and watching cost that apply to all other lines of business.

An important element, which is not given the consideration it deserves, usually, is the question of intercourse with the division superintendents and master mechanics, it means colors in this respect, as his very nature solves the problem, but often there is a mistaken idea as to what is proper. Courtesy and frankness are essential in the proper dealing with the public. A railroad company always desires to have the public feel as well towards it as possible, and intends to impress the public as favorably as possible. A courteous set of officers and employees does more to impress favorably the public than any other means, as the only way a railroad meets the public is through its officers and employees, and upon their conduct depends the public's verdict as to the company they represent. Oftentimes the public is inconsiderate, finds fault without due investigation, but this should