

Norfolk and Western Railroad Accounting Ledgers

Norfolk and Western Railroad Account Ledgers
1892-1895



Title Statement

Norfolk and Western Railroad Accounting Ledgers
Norfolk and Western Railroad Accounting Ledgers, 1892-1895 Ms.2010.075

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Profile Description

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Descriptive Summary

Unit ID

Ms.2010.075

Unit Date

1892-1895

Language

The materials in the collection are in English.

Abstract

The collection contains the accounting ledgers of the Norfolk and Western Railroad, providing detailed monthly account entries for each of the company's divisions and monthly summaries and analyses of expenses for the company as a whole.

Creator

Norfolk and Western Railroad Company (1881-1896)

Extent

5.3 Cubic Feet 18 boxes

Repository

Special Collections and University Archives, Virginia Tech

Administrative Information

Conditions Governing Access

The collection is open for research.

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Source of Acquisition

The Norfolk and Western Accounting Ledgers comprised part of a larger railroad-related collection purchased by Special Collections in 2009. The remainder of the acquisition of which these ledgers were a part was divided among the Chapman J. French Papers (Ms2009-034), the Norfolk & Western Railway and Associated Companies Collection (Ms2009-037), the Norfolk and Western Railway Company Mortgage Bond Book (Ms2010-077), and the Wayne Perkins Collection (Ms2010-078).

Processing Information

The processing, arrangement, and description of the Norfolk and Western Railroad Accounting Ledgers commenced and was completed in October 2010.

Preferred Citation

Researchers wishing to cite this collection should include the following information: [identification of item], [box], [folder], Norfolk and Western Railroad Accounting Ledgers, Ms2010-075, Special Collections and University Archives, Virginia Tech, Blacksburg, Va.

Historical Note

The Norfolk and Western Railroad originated with the 1838 chartering of the City Point Railroad, a line between Petersburg and City Point, Virginia. The line was purchased by the South Side Railroad in 1854, which, in turn, merged with the Virginia & Tennessee Railroad and the Norfolk & Petersburg Railroad, forming the Atlantic, Mississippi & Ohio Railroad in 1870. The AM&O fell into bankruptcy and was purchased in 1881, the new owners incorporating under the name Norfolk and Western Railroad, with a line extending from Virginia's coast to Southwest Virginia. The N&W went into receivership in 1895 and was reorganized as the Norfolk & Western Railway the following year.

Scope and Content

This collection contains a set of accounting ledgers for the Norfolk and Western Railroad. The ledgers record the expenses of each of the company's several divisions (i.e., Clinch Valley, Durham, Kenova, Lynchburg, Norfolk, North Carolina, Pocahontas, Pulaski, Radford, Roanoke, Scioto Valley, Shenandoah and Winston-Salem). Included in each ledger are statements titled "accounts charged from vouchers" (changed to "detail of operating expenses for the month" in later volumes) for the individual divisions, followed by a sheet providing the system-wide totals. Also included are monthly summaries of accounts charged from vouchers payable, listing transactions by voucher number, with a breakdown of expenditures under various headings (general expenses, Commercial Department, maintenance of way, maintenance of engines, maintenance of cars, conducting transportation). A third set of sheets in each ledger appears to consist of the original account entries, listing individual voucher numbers and associated expenditures, again listed under the several different categories of expenses. Affixed to the inside covers of the ledgers are monthly statements titled "Amounts Charged Under 100 Year Mortgage from Vouchers," "Earnings and Expenses," "Percentages for Expenses Based on Car Mileage," and "Analysis of Earnings and Expenses for the Month." At the end of the ledger set is a single volume, dated February 1895 and stamped "new acct." and bearing the names of the receivers, F. J. Kimball and Henry Fink.

Also included in the collection are a set of ledgers specifically relating to the company's Scioto Valley Division, its records apparently having been kept separate from the remaining divisions from February 1895 forward. These ledgers contain the same type of accounting entries as those described above.

Related Archival Materials

The Norfolk and Western Railroad Accounting Ledgers comprised part of a larger railroad-related collection purchased by Special Collections in 2009. The remainder of the acquisition of which this volume was a part was divided among the following collections:

Chapman J. French Papers, Ms2009-034

Norfolk & Western Railway and Associated Companies Collection, Ms2009-037

Norfolk and Western Railway Company Mortgage Bond Book, Ms2010-077

Wayne Perkins Collection, Ms2010-078

Keywords

Railroad

Rights Statement for Archival Description

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Arrangement

The collection is arranged by ledger coverage area, then chronologically.

Description of Subordinate Components

System-wide ledgers

Unit Date 1892-1895

Unit Date Jan 1892

box-folder 1 (box)

Container 1 (folder)

Unit Date Feb 1892

box-folder 1 (box)

Container 2 (folder)

Unit Date Mar 1892

box-folder 2 (box)

Container 1 (folder)

Unit Date Apr 1892

box-folder 2 (box)

Container 2 (folder)

Unit Date May 1892

box-folder 3 (box)

Container 1 (folder)

Unit Date Jun 1892

box-folder 3 (box)

Container 2 (folder)

Unit Date Jul 1892

box-folder 4 (box)

Container 1 (folder)

Unit Date Aug 1892

box-folder 4 (box)

Container 2 (folder)

Unit Date Sep 1892
box-folder 5 (box)
Container 1 (folder)
Unit Date Oct 1892
box-folder 5 (box)
Container 2 (folder)
Unit Date Nov 1892
box-folder 6 (box)
Container 1 (folder)
Unit Date Dec 1892
box-folder 6 (box)
Container 2 (folder)
Unit Date Mar 1893
box-folder 7 (box)
Container 1 (folder)
Unit Date Jun 1893
box-folder 7 (box)
Container 2 (folder)
Unit Date Jul 1893
box-folder 8 (box)
Container 1 (folder)
Unit Date Aug 1893
box-folder 8 (box)
Container 2 (folder)
Unit Date Sep 1893
box-folder 9 (box)
Container 1 (folder)
Unit Date Oct 1893
box-folder 9 (box)
Container 2 (folder)
Unit Date Nov 1893
box-folder 10 (box)
Container 1 (folder)
Unit Date Dec 1893
box-folder 10 (box)
Container 2 (folder)
Unit Date Jan 1895
box-folder 11 (box)
Container 1 (folder)
Unit Date Feb 1895
box-folder 11 (box)
Container 2 (folder)
Unit Date Mar 1895
box-folder 12 (box)
Container 1 (folder)
Unit Date Apr 1895
box-folder 12 (box)
Container 2 (folder)
Unit Date May 1895
box-folder 13 (box)
Container 1 (folder)

Unit Date Jun 1895
box-folder 13 (box)
Container 2 (folder)
Unit Date Aug 1895
box-folder 14 (box)
Container 1 (folder)
Unit Date Sep 1895
box-folder 14 (box)
Container 2 (folder)
Unit Date Nov 1895
box-folder 15 (box)
Container 1 (folder)
Unit Date Feb 1895 [New account]
box-folder 15 (box)
Container 2 (folder)

Scioto Valley Division ledgers

Unit Date 1895
Unit Date Feb 1895
box-folder 16 (box)
Container 1 (folder)
Unit Date Mar 1895
box-folder 16 (box)
Container 2 (folder)
Unit Date Apr 1895
box-folder 16 (box)
Container 3 (folder)
Unit Date May 1895
box-folder 16 (box)
Container 4 (folder)
Unit Date Jun 1895
box-folder 17 (box)
Container 1 (folder)
Unit Date Jul 1895
box-folder 17 (box)
Container 2 (folder)
Unit Date Aug 1895
box-folder 17 (box)
Container 3 (folder)
Unit Date Sep 1895
box-folder 17 (box)
Container 4 (folder)
Unit Date Oct 1895
box-folder 18 (box)
Container 1 (folder)
Unit Date Nov 1895
box-folder 18 (box)
Container 2 (folder)
Unit Date Dec 1895
box-folder 18 (box)
Container 3 (folder)