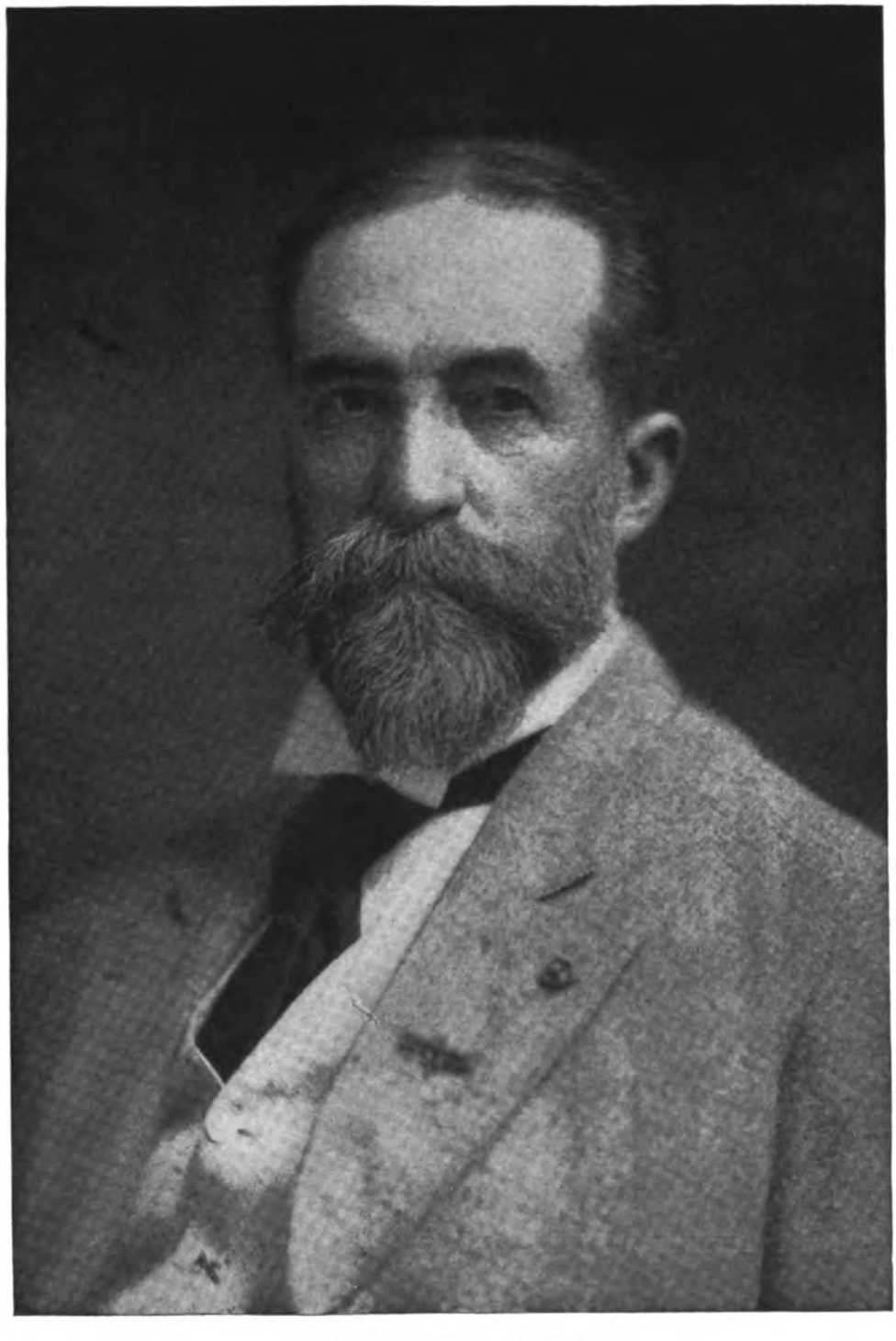
Charles Ezra Sprague



CHARLES EZRA SPRAGUE

Charles Ezra Sprague

An embodiment in its highest form of the rarest of all combinations, that of the business man, the scholar, and the scientist, having been distinguished as a banker, as a stimulating teacher and linguist, and as an author of many invaluable treatises on accounting, some of which were pioneer works in their field

With an Introduction by

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Dedicated to the memory of one whose untiring efforts helped place the School of Commerce, Accounts, and Finance at New York University on an enduring basis

List of Illustrations

courage, perseverance, and patience in suffering were some of the lessons which Colonel Sprague taught us by his life of activity and usefulness. If the true test of a life is the fruitful use of the talents which God has given, then assuredly Charles Ezra Sprague met that test.

This foreword would not be complete without some mention of Mrs. Sprague, whose untiring care and devotion to her husband were responsible for his many additional years of life. *Deo gratias,* she is still living, active in her charities and doing for others those kindly acts which it was her pleasure to do for her husband, preserving meanwhile the freshness of her heart and youthfulness of spirit.

Only those have a right to mourn husbands who kept them happy during their lifetime and this right belongs preëminently to her.

Lives such as these and not the material things which we possess engender a true spirit of thankfulness, not only on the day appointed but for all days.

JOHN T. MADDEN

Thanksgiving Day
1930

Charles Ezra Sprague

I

LIKE the story of many another American, this is the story of a minister's son who came to occupy a position of importance in the particular field to which he devoted himself professionally. It is also the story of a soldier and of a teacher whose many avocations made him as well known to a large public as did his work in the multisided and extremely technical field of accounting.

Colonel Charles Ezra Sprague became best known to business men, and particularly to those of the banking group, through his association for more than forty years with the Union Dime Savings Bank of New York City. Another circle claimed him as a leader through his writings on subjects dealing with accounting; still others knew him as an unusual teacher who could put inspiration into a difficult and fundamentally dull subject. To many men throughout the State of New York he was known because of his military connections, while there were many who knew him not primarily for any of these things but as an extraordinary linguist. To still others he typified the highest type of college and fraternity alumnus—one who never lost a youthful interest in the activities of his Alma Mater and the Greek-letter organization to which he pledged his allegiance when a boy, but who gave to each mature counsel, an active participation in its affairs, and more than a little financial assistance.

The home in which Charles Sprague grew to young manhood was the simple, wholesome one of the minister's family. It was marked by its richness of refinement, of education, and of love, and was presided over by a spirited and kind, brilliant and extremely understanding mother, Elisabeth Brown Edgerton Sprague, the second wife of the Rev. Ezra Sprague, whose duties as a Methodist minister took

him into a dozen New England towns, and brought him in 1842 to Nassau, New York.

Mrs. Sprague, by her devotion to the physical and intellectual needs of her children and stepchildren, was a person set apart in her community. She created a home atmosphere of hospitality based on a friendly simplicity and genuine culture, and into such a home at Nassau, Charles was born on October 9, 1842. The baby was to be christened Charles Edgerton, but the officiating clergyman was deaf, and while he understood "Charles," he interpreted the three-syllable second word as "Ezra," the father's name. So the baby's name turned out to be Charles Ezra.

It was to his mother that the boy owed his rapid advancement through the public schools of the towns in which the family lived. She was an able instructor, with an inspiring quality like that which is frequently mentioned by her son's former students as they recall him as a college teacher. Few teachers have the experience of having a student follow them about with a book, begging for another lesson, but this was the case with Mrs. Sprague and Charles. His unusual flair for languages showed itself early, and at eight he was deeply involved in the mysteries of Hebrew with his father's Bibles as his textbooks.

When first discovered in this pursuit, the boy was lying on the floor with the English and Hebrew versions of the Bible in front of him. The former helped him over difficult words after he had taught himself the Hebrew characters by a study of words in the English text.

But lest one gain the idea that he was an intellectual prodigy alone, one must consider that he began the handling of a newspaper route—and a long and difficult one, too—almost at the same time that he began his study of language. As a boy he was what the cartoonist would picture as a "regular fellow," in spite of, rather than because of, his home influences. After a public-school career, conspicuous

FROM A DAGUERROTYPE OF CHARLES
AND HIS MOTHER

because it was so short, Charles was ready for the academy at Amsterdam, New York, and at fourteen he was graduated.

In the fall of 1856 this lad of fourteen enrolled at Union College, at Schenectady, New York, as a freshman, the youngest student to be admitted to the freshman class up to that time. The advantages of a home in which sound scholarship was stressed and where a great interest was taken in languages added to the splendid intelligence of the boy, who began early in his career at Union to rank with the leaders scholastically. During his four years there he won distinction in all subjects, but particularly in Greek was he years ahead of his nearest competitor. So skilled was he in the use of this difficult language that he prepared the class salutatory in it, and it is said that his pronunciation of this short but admirable bit of work was that of one at home in the language.

This early interest in Greek was not cast aside in the hurry of later life but was cherished and enlarged upon until he was known as one of the United States's foremost Greek scholars—in spite of the fact that banking kept him busy during the normal working day, and that teaching and writing filled those hours of the day and night not actually demanded by business interests. Modern Greek became a part of his language repertoire in later life, and here again he became expert, familiarizing himself with both the literary and colloquial forms.

He believed that the best way to study a language was by conversing with those who used it as their native tongue, so he arranged with immigration officials to let him know when promising young Greeks came to New York City, and he became the pupil of a number of them. "Class" work, carried on during long walks in the evening, consisted entirely of conversation which quickly increased in fluency and in widened range of subject matter, for the pupil was an apt one and eager to learn all that his teacher had to impart. One does not

doubt that the teacher was also a pupil, gaining from his busy American friend much more than the dollars paid him for his instructional service.

Before going to Union College, Charles is said to have promised his mother that he would take every money prize for which he would be eligible to compete. And he did just this! His mother and father were then living in Schenectady, with Mrs. Sprague's two sisters and their families also a part of their little community—a jolly group frequently augmented by guests, for the Spragues were hospitable.

Among Charles's honors was the Nott Scholarship, one founded by the Rev. Eliphalet Nott, to be awarded to candidates "who shall severally pass such thorough examination as shall entitle them to this distinction. The incumbents [so reads the college announcement for 1856-1857] of these scholarships will receive a credit equal to their term bill and $10 in cash for the first term, the same to be continued for each term thereafter, during the entire collegiate course, provided they shall maintain their standing in the class; and provided also, they shall continue to comply with the rules prescribed by the founder of the scholarships, among which is the pledge on the part of each that he will neither use intoxicating liquor as a beverage nor tobacco in any of its forms so long as he shall continue to receive the avails of the scholarship which has been awarded to him."

The catalogue and handbook of faculty and students issued during Charles's first term in 1856-1857 lists him as a Nott Scholar; his name is listed in the same way on the commencement program in 1860. He had stuck to the rules of the game.

The $10 in cash that accompanied the scholarship seems small in 1930, but what $10 represented in 1856 is best shown by current college expenses. Board at the Hall cost from $1.75 to $2 a week; fuel and lights, $10 a year; laundry, $3 for a term of twelve weeks. Bills for tuition and room rent came to $19 a term. College fees were $5 for entry to the freshman class, $7 for the sophomore, $9 for the

junior, and $12 for the senior. Where economy was used, the catalogue states, the whole expense of a year need not exceed $125.

A deep vein of sentiment in Charles Sprague is shown by his keeping of the first college handbook and directory in which his name appeared. It is well worn. Its margins are filled with notations, carefully taken by line and arrow to the proper name. Fraternity and other society affiliations are listed in this way in a clear script, fraternity pins are sometimes drawn to designate membership, nicknames are written in, and other notations made. The little book became a storehouse of memories.

His name was not listed at that time with the fraternity group in which he was later to become so active, but he was taking a keen interest in what the fellows around him were doing. A little later he joined the Fraternal Society which became a chapter of Alpha Delta Phi and with which he was always thereafter prominently identified.

One of the men who was most active in the Union chapter of Alpha Delta Phi when "Charlie" was an undergraduate, and the man who proposed Sprague's name for membership, J. Darwin S. Cook, recalled many of the incidents of the early days of the fraternity in a letter to Colonel Sprague in 1909. The Colonel was at that time preparing a paper to be given at the semicentennial anniversary of the chapter's founding. Though a half century had elapsed, Mr. Cook had not forgotten, as he amusedly reminded his correspondent, that it was "Charlie" who had criticized severely the Greek motto of the "Fraternals" immediately after his initiation into the group.

The college year at that time was divided into three twelve-week terms, the first running from September first until the last of November, with the second beginning soon after the Christmas holidays. Between the second and third terms there was a three-week vacation. The summer holiday started about the middle of July.

When Charles entered Union College there were three courses of

study: the literary or classical; the scientific, which substituted modern languages for ancient, with the diploma given in French; and the university course, in which students selected the branches which they wished to take and received a diploma, but not a degree. Civil-engineering and analytical-chemistry departments also offered a chance for specialization in those lines. A graduate department had just been designed for those who wished "to gain complete scholarship in general literature and science."

Charles entered the prescribed classical course, with its rigid and thorough grounding in Greek and Latin. In his freshman year he read three books of Livy, two of Xenophon and his *Memorabilia*, three books of the odes of Horace, four of Homer's *Iliad*, and two of Cicero. In addition there were classes in Latin and Greek composition throughout the year, as well as those in algebra and plane geometry.

In the second year solid geometry, advanced algebra, and trigonometry fulfilled the mathematical requirement. In composition, Greek was translated into Latin, while Tacitus, Homer, Juvenal, Horace, and Euripides gave ample and serious reading matter.

The three terms of the junior year show a gradual advance to more difficult phases of mathematics. Rhetoric and philosophy supplanted a part of the Latin-Greek program. However, two of Sophocles's dramas, three books of Cicero, and selections from Plato kept the young man aspiring for a degree in that course from losing touch with the classics.

Optics, sound, electricity, magnetism, galvanism, and electromagnetism (grouped together as the topic of one course, analogous to physics today), chemistry, and astronomy led the program for the senior year, with chemistry continued throughout two of the three terms. Mental philosophy was given in the first term and moral philosophy in the second, and throughout both was a course named

"Criticism." The reading of Plato and Aristophanes continued the classical atmosphere of the course.

In the third term there was an unbending, with three lecture courses—undoubtedly a concession to the practical, workaday world into which the young men were soon to go—occupying all of the senior's time. He listened to lectures on national and constitutional law, anatomy and physiology, and to others on "literature, political economy, architecture, and so forth."

Through the mental discipline of such a course Charles Sprague went, laying the foundation for appreciations which enriched his life, making him a cultured scholar. The grading of classwork at Union during those years was "perfect," "good," or "failure." Charles's marks during his freshman year were all "perfect," but in the second term of his sophomore year he dropped to "good" in a part of his work. In his junior year he again received the highest grade in all subjects, dropping down in the first term of his senior year, but coming back to the highest rating once more for the second term. Seniors were not graded for the work of the final term.

From the "Order of Commencement"—now yellowed and frayed, but good for many more readings—which he took home with him on July 26, 1860, one may read of the ordeal that was the college commencement of seventy years ago. Following music and prayer came two salutatories, one in Latin and the second in Greek (the latter Charles's contribution to the program), and then a series of orations, one by each member of the class except the salutatorians, with only occasional musical interruptions. Following the forty-four speakers—forty-six if one counts the two salutatorians—came the awarding of the Blatchford Medals to the two best speakers, the presentation of the Warner Prize, and finally the conferring of degrees.

With other of Charles's achievements came election at graduation to Phi Beta Kappa, honorary scholastic fraternity dating back to 1776

Greek Salutatory

Ἄρχετε νυν μοὶ Μοῦσαι, Ὀλυμπια δώματ' ἔχουσαι,

Ἀρχαίοισι φίλοισι λυπηρως "χαῖρε" λεγοντι. ——

Σοὶ τὰ πρῶτα λέγω, σοὶ, μητερ ποτνια, χαιρε,

Ἐσθλη Ὁμοφροσυνη, ἀνδρων γενετειρα μεγίστων

Ἡρώων τε, σοφων τε, πολέως και τῆσδε δυναστῶν,

Αἰεν μνημοσυνη σᾶ, κυδῆ φαιδρα φυλαξευ,

Εἰς το τελευταῖον ἀκαρες μακροω χρονοιο. ——

Χαίρετε νυν ὑμεῖς, οἳ ἀόλλεες ἠγερεθονται,

Ἄνδρες γενναιου τε, γυναικες τ' ὀμματολαμπεις,

Καλλισται τε κοραι νικωσας καλλει παντας.

—First Page of the Greek Salutatory Given at Graduation from Union College

and having on its roll America's foremost scholars. He accepted this mark of distinction, as he had those honors that had preceded, with a simplicity and humility that made friends for him.

Students during his years at Union (1856-1860) have commented upon the friendly charms of the brilliant boy whose scholastic attainments did not make of him for a moment the so-called "grind." He was fond of fun and was ready for whatever good time was being planned, his natural talents for leadership early showing themselves in class and fraternity gatherings. Lessons were prepared quickly and there was time for the writing of college and fraternity songs to be sung on fine evenings when the boys gathered on the campus to praise Union and the organization whose emblem they wore.

Several years ago George W. Brown of Nassau, New York, wrote this of Charles Sprague, the college student:

> I think he was the youngest student ever admitted to Union College up to our time, but one of the brightest and best equipped. He made an impression on us all. The more we knew him the more "the wonder grew that one small head could carry all he knew." He knew what he knew, but he had not an overweening estimate of his own abilities. He was popular with the best men at college. He was never haughty or arrogant; such men are not popular at college, especially when young. I have seen him triumph in debates with men twice his age, and most men thought it over before attacking him a second time.

July 1860 did not sever the connection of young Sprague and Union College; he received two more degrees from his Alma Mater, a master of arts degree "in course" in 1862, and honorary doctor of philosophy in 1893. At the time of his death in 1912 a fellow alumnus wrote:

> Colonel Sprague served the college unremittingly for many years; he was with us through gray days and golden, and he was one of those whose loyalty did not abate when skies were lowering. His attendance at commencement and at our other public gatherings was almost invariable, and he was ready at all times and in all places to act for Union.

He served as one of the alumni trustees of Union College from

1894 to 1898. In 1906 he became a life trustee, an office which he resigned a few months before his death because of ill health.

Just as his graduation did not sever him from active service for his college, so his death did not prevent the continuance of his benefactions for Union, for through a gift from his widow, Mrs. Ray Ellison Sprague, the income from $5,000 goes to the college each year "for the enrichment of the library in the department of mathematics and linguistics."

Nor did his graduation make him simply "one more alumnus" of Alpha Delta Phi; his membership was not the kind that automatically ceases when college days are over, an "activity" to be forgotten. It was a lifelong interest, so important that he gave it his counsel and leadership, serving as its national secretary from 1896 to 1901, and as its president ad interim in 1897-1898, and also from 1901 to 1903.

Charles N. Waldron, a graduate of Union College in 1906, and an alumnus of Alpha Delta Phi, in a letter written in 1924 to the late chairman of the department of journalism at New York University, Dr. James Melvin Lee, told of Charles Sprague, the fraternity alumnus:

> The first time I met him was in the winter of 1902. I brought him up from the railroad station and, as a freshman, was particularly impressed by his fine appearance and erect carriage. He put me at my ease by asking intelligent questions about the condition of the chapter and what the new men were like. He made me feel that we were on an intimate and friendly basis because of the bond of our common fraternity, but he did not bubble over with the sentimental fraternal brotherhood which often is characteristic of older men who keep in close touch with the undergraduates of their fraternity.
>
> No undergraduate would think of calling him by his first name, and yet he made us feel he was a close friend. We used to gather about him after dinner and he would talk to us about the past history of our chapter . . .
>
> He would also talk about the Civil War, though here again he was restrained and was careful not to bore us as so many old veterans unconsciously do. Current affairs interested him and he, of course, told us about his hobby, "Volapük."

He was generous in his support of the chapter, but I think that we looked forward to his coming most because of his magnetism and personality. We felt that he was "somebody" and it was a privilege to know him. We took pride in his record as a trustee, and as a loyal Union man.

But, as I look back on it again, the thought comes up that our interest was chiefly in the man himself, rather than what he was or had done. His good looks, his fine bearing, and I can but repeat, the general atmosphere of being "somebody" that was real and vital—these are the things that remain most firmly in my memory.

II

WHEN President Lincoln issued a call for men to "suppress treasonable rebellion," in the spring of 1862, among those who answered was "Charlie" Sprague. He had been teaching at Greenwich Union Academy following his graduation from Union in 1860, but the time had come when he felt that he must enlist. It was natural that he should do so. His father was already a chaplain in the Union Army, and many of his college contemporaries who were several years his senior were joining the forces of the North. His first enlistment was for three months, beginning on May 31, 1862. It brought him into the United States service as a private in Company R, Twenty-fifth New York National Guard Infantry, a regiment organized at Albany. Almost at once—June 3d—the regiment left for Virginia where it was attached to Weber's Brigade, Mansfield's Division, Seventh Army Corps, Department of Virginia. Until it was mustered out on September 8th, the regiment engaged in garrison and outpost duty in the vicinity of Suffolk.

This taste of war had not been disagreeable. Even if it had been, Sprague was a serious, steady lad who felt that his duty to his country was not an account squared with three months of summer soldiering in pleasant Virginia country. After a vacation of less than two weeks, he enrolled on September 20th as a private in the "Normal School Company" (Company E), organized at Albany and attached to the Forty-fourth New York National Guard Volunteer Infantry, the "People's Ellsworth Regiment," famed for its eye-arresting Zouave uniforms. With his company he went down the Shenandoah Valley into the heart of military maneuvers in the East, where he saw active service until he was wounded at Little Round Top during the battle of Gettysburg, July 1-3, 1863.

With his regiment, which was attached to the Third Brigade, First Division, Fifth Army Corps, Army of the Potomac, he took part in the movement to Falmouth, Virginia, October 31 to November 19, 1862; engaged in a skirmish at Snicker's Gap, Virginia, on November 4; learned more of the duties of a soldier during the battle of Fredericksburg, which extended over four days of December of that year; and saw the old year out after the engagement at Richards' Ford in the closing days of 1862.

Letters written by Charles—most of them to his mother with whom he had an unusually close friendship, aside from the natural relationship of devoted mother and loving son—give a picture of the young soldier, doing a man's part to preserve the Union which his ancestors had struggled to found.

The handwriting, a flowing script, as easy to read today as the day when it reached its destination almost seventy years ago, is that of a person who was precise, accurate, skilled—one who liked to see good workmanship. The frequency with which the letters were sent home from the camp are evidence of the boy's sense of responsibility. His mother, with husband and son at the front, was saved much worry by this constant touch with her by letter.

On October 17, 1862, "Charlie," as he often signed himself in communications to both mother and sisters, wrote from Washington, D. C., as his company slowly made its way towards the scene of its future battles: "We have had a pleasant journey so far. . . . Our destination is probably Sharpsburg, Maryland. As soon as we reach it I will send the full address if nothing else." The careful writing of his address is characteristic of his respect for detail. What a feeling of his care for her it must have given his mother! Farther on the same letter asserts: "I do not regret one of the conveniences I brought and find occasion every hour to thank you for some of the sewing you did for me."

There are frequent mentions of photographs sent, and even more

frequent requests for pictures from home. Evidently the boy was lonesome for friends and a bit homesick, although there is no direct mention of this. On several occasions he tells of seeing men from home and boys whom he knew at Union College, while a few letters tell of unexpected meetings with his father whose regiment was frequently quite near him.

"I will begin where my last letter ended," he wrote on November 3, 1862, "so as to make my letters a sort of diary." He then proceeded in an orderly fashion, telling first the date of the sending of his last letter, and then plunging into an account of a "grand washing of men and clothes" in Antietam Creek on the previous Saturday. Almost at once after that marching orders had been received so that he was then writing "on the top of a mountain overlooking the Shenandoah." Often he so described the location of his camp that his mother could place a pencil point on its very site by following his directions on a war map which he had suggested that she get.

The routine of the day, names of his tentmates and those of friends and officers in the company are so frequently used that his mother must have felt an acquaintanceship, in some cases a real friendship, for many of her son's companions.

"It seems as if there is no end of troops moving South," he wrote in October 1862, adding that the entire corps was moving, frequently making severe marches, and all too often marching in the rain. Sprague's regiment left the corps somewhere north of Snickersville early in November and went up into the Blue Ridge Mountains so that the movements of Rebel troops below might be watched. After picket duty was done, learning to cook occupied many hours, and of this he writes: "I shall astonish you when I get home by the numerous dishes I can make of hard crackers."

"Do write and get everybody else to do so, who ever saw me," he begs in the concluding paragraph of a letter written on November 4th. "I received your letter and a comfort it was," he says on

another occasion. Again he shows the importance attached to word from home by saying on November 9th, "Yesterday two events happened: I got your letter, and saw father." The meeting he described briefly and directly, placing it in its proper day-by-day relationship.

The adventures to be encountered in building a "house" occupied pages in one of his letters. Evidently the army anticipated several months without much to do and determined to live in more comfortable quarters than tents. Building operations occupied many days as the one company axe was "worth its weight in Confed money," and went from group to group with exasperating slowness.

More than thirty years later his experiences in house-building during the war were set down by the then Colonel Sprague in an article entitled "In the Company Street," and given first as an address before a group of army officers.[1] There is a mature viewpoint as he reminisces. The diction is that of the experienced writer, but he went for his material, he says, to these same boyish letters which he wrote to his mother. Of this important—to comfort at least—part of his life in the Union Army he said:

> One Monday late in November, over thirty years ago, our company came pulling ourselves along, at the finish of about fifteen miles of rather tough travel, and after dark turned into a piece of woods, stacked arms, and were told to "bivouac in rear of stacks, ready to march at daybreak." Now it was a rule we soldiers learned to recognize, that if you camped down at night with strict injunctions to be ready to march on at daybreak, with advices from your officers that you'd better not waste any time in getting up comfortable shelter because this was the most temporary kind of a halt, then for a certainty, if you followed this advice, you were going to be kept right in that bivouac long enough to repent not going to work at getting comfortably housed. So, after some experience, we never took any stock in assurances of brief stay; we went right to work at house building on the assumption that we should stay a month; if we marched

[1] This speech is to be found in *Personal Recollections of the War of the Rebellion*, Second Series, published by the New York Commandery of the Military Order of the Loyal Legion of the United States, New York, 1897, pages 126-139.

next day no great harm was done, but if we stayed a week we were well paid for our trouble.

The pine trees were thick around us that night; in the morning we could scarcely see the nearest regiment; but instead of marching at daybreak we stayed and stayed and went away and came back again and stayed again, until the company street first traced by our stacks of arms seemed like a home and till the thick woods had disappeared. Every tree was cut down, first wastefully and extravagantly at shoulder height, then down to a decent stump, then this stump was cut to the quick, and finally we had no wood at all, having grubbed up the very roots. We stuck to our shelter tent that night and Eugene and Wilcox and I crawled under. The next morning after reveille, the first business was, of course, to settle bets on the sun. You see, in our company, when we got to camp after dark, we usually had a debate as to which way was north. Some of us were good at keeping in our heads the points of the compass in spite of the meanderings of Virginia paths; the rest of us thought we were equally smart, until the sun rose and we found our bets were lost.

As I have said, we knew we should probably stay some time on account of the notification we had had, and sure enough symptoms of the kind soon broke out, some agreeable, such as the arrival of the sutler, and others unpleasant such as the posting of a regular camp guard.

We soon had enough to do in complying with all that the unceasing drumbeats suggested and compelled, but the improvement of our domestic architecture filled a large place in our thoughts. We built, tore down, and rebuilt on the self-same spot until our shanty seemed a part of ourselves, and of all the homes that I have ever loved and left, there is none which has left so deep an impression as that little hut of one room, built of pine logs, sticks, sod, mud, and canvas. It was built by days' work—a good many days—and Eugene and I (the third having fallen sick) were its architects, builders, masons, carpenters, sanitary engineers, and walking delegates.

This residence of ours was situated in the State of Virginia. As nothing in that region is described in any closer geographical limit than a county, a Virginian would merely have said that it was in "Stahf'd County," but we could define our location more accurately. Our township was the Fifth Army Corps; our village was the Third Brigade, First Division; our ward was the Forty-fourth New York; and our street was Company E. As it turned out we were not far from Falmouth and near the railroad at a point, which thenceforward, and possibly to this day, became known as "Stoneman's Switch." Stafford County probably never had so large a population up to the night we arrived, and probably never will have again.

In our regiment they were not so strenuous for uniformity of architecture as in some commands, and allowed scope for individuality. As long as the line of front doors was pretty straight down the company streets, we could build our shanties of size and style to suit our tastes. Ours in its final form was about as follows: There was first a cellar, to go the full size of the ground plan, about two feet deep. Next came a wall of split pine logs, resting on the ground and held up by stakes, carrying up the cellar wall to a height of five feet in all. The roof was of canvas, made up of several little shelter tents, fastened together and stretched over a ridgepole, which was supported by two stout uprights in front and rear. The front of our door was also of canvas until we got our chimney built later on. Our next step was to caulk our wall with mud. Glorious Virginia mud! The one product of which there was always enough—plastic as butter, but tough as spruce gum when dried; for architectural purposes, admirable; for pedestrian uses, vile. We plastered our wall pretty tightly with this natural stucco and banked up the lower edge. We ditched around our home, and conducted the water to the company gutter.

Our bed, which comprised all our furniture, being also chair, sofa, and table, was our next care. It was a spring bed. We split long, straight pine saplings and laid them crosswise of the shanty on supports which held them about level with the surface of the ground. The bed was about three feet wide. Eugene and I were both slender. When sitting on the edge of the bed our feet rested against the front wall of our mansion. Here we talked; here we smoked; here we read; in pleasant weather, with our front canvas fastened back, we conversed with our neighbors, discussing every subject under heaven; and here we sat, Eugene and I, by our own fireside after the chimney was built.

Our chimney was a picturesque structure of sods. The mortar which held together these substitutes for brick was the aforesaid mud. An open fireplace faced the right-hand man of the two inmates who sat on the bed, and that man did the cooking from that position. Our chimney was a large one, covering more than half the front of the house, and forming our front wall. A wooden mantel defined the top of the fireplace. Above this the chimney tapered somewhat and ended in a barrel. Some of our comrades had double-barreled chimneys, but we found it hard enough to steal one barrel at a time to supply those which caught fire; total loss; no insurance.

This was our home in the company street after being finished, but its evolution was gradual. It began as a mere tent; it ended in a house. To what further flights of architecture we might have gone cannot be known.

The spoils of war—called the "confiscation law" in dignified man-

ner—gave Charles much subject matter as he carefully delineated the events of his days, but he says most frankly: "The post of which I was in charge, consisting of six men and a corporal, stole during our twenty-four hours eight hens, a pig, and a half hive of honey from the Rebels. We had hoecake baked by an old 'nig,' and this with our coffee made so good a meal that two lieutenants whom we invited to breakfast came."

Detail characterized his letters, which are for the most part rather routine chronicles of the routine life of a soldier on the many days between the high points of interest that a battle brought. For instance on November 9, 1862, he wrote: "This morning we left New Baltimore, the reveille beating at three, and starting at five we came here [near Warrenton, Virginia] . . . " Later in the same letter one finds: "A record of my coffee boiling and pork frying, tent building and sheep stealing might not interest you. Every day is about the same, except that I am sometimes sore and tired, sometimes fresh and rested, often with a plethoric haversack and often without a hard tack." But the short, direct accounts continued to go home almost daily—a trait that must have endeared him even more, if that were possible, to his mother.

A postscript attached to this letter asks that reading material be sent him frequently, but not a great bulk at any time, since he might have to throw it away without its having been read if a march were ordered. Anything to read was entirely too precious to lose! Money was sometimes enclosed to be returned in change so that articles would be bought as the sutlers passed the encampment. The rush that followed a sutler's appearance with his cart of luxuries made it impossible for change to be made, and the man with the correct amount of money got the desired article.

Charles was ashamed of his frequent requests and apologized for them, even when he was asking for some other needed articles. His punctilious thanks, which followed immediately on receipt of a pack-

age or of an article in a letter, show how appreciative he was of the kindnesses and how much he wished that he "might do something in return."

"My letters seem all requests," he wrote one day, "but things which are cheap at home are dear here . . . . A little tea once in a while is a great luxury. We have a spoonful given out about once in two weeks, which we would not sell. Slip a 'drawing' into your letters . . . . I'll tell you one thing we often wish for—little bags or boxes to keep such things as sugar, coffee, or salt in" . . . . "Keep an account of every expense on my behalf," he wrote, "and tell me when the bounty is used up." He was always afraid that he would be the cause of home economies that would be hard for the mother and others, and several times repeated his request that expenditures for him be marked against the deposit there for his use.

On one occasion he specified that the requested purchase be made by a *male friend.* His need was two knives. In order that they be exactly right he illustrated the letter and told of the strenuous use to which they would be put, but he did not believe that mother or sister could buy, in this case, as well as some of the boys. One was to replace a bowie knife borrowed from his tentmate and lost on the Fredericksburg march; the other was for his own use.

His needs were many—a pocket ink bottle, a fork, gloves, socks, a pipe, tobacco. Over and over there was the injunction not to buy if the home treasury was "short," but to send a few small articles when convenient and to repeat this often. "I hope that I shall soon get done filling my letters with requests. It makes me rather ashamed," he repeated.

From the very first he liked reviews and inspections. Of those events he wrote pages, forgetting to limit himself to the day's happenings, and making a telling word picture. When Major General Joseph Hooker took command of the Fifth Corps he wrote to his

mother of the "splendid spectacle"—"one of the finest sights I ever saw"—in this way:

> The whole corps was drawn up on a hillside, one brigade behind another, and lastly the artillery. They were just behind our brigade, and the battery in rear of the Forty-fourth banged away most ear-shatteringly right over our heads thirteen times, as Major General Hooker, a spare, severe-looking man, galloped by at lightning speed, followed by the bespangled members of his staff in hot pursuit, up and down, in front and rear of long lines that glittered with steel and brass.
>
> Then, as the central man of the occasion reached the head of each regiment, the drums rolled out a triple welcome, while the flag, old and tattered, drooped three times, and at the sharp command "Present arms!" every soldier's hand came slap! to its place. Then the general took his place again, and dozens of the best regiments in the service, including nearly half the regular army, passed before him in column by company. I wish you could have seen it.

To make those at home understand why progress was made so slowly, he explained, with unusual sharpness, the hilly South, the never ending mud, the heavy artillery that must be dragged through the mud and over the hilly roads, the plodding, worn men (even though the war was nearer its beginning than its close) who were even then, in some instances, ready to buy their way out of the service. This letter is one of the few in which there was evidence of irritability, but the men were weary of being asked why results came so slowly and he replied with trenchant pen.

That the day of the month was frequently not known is shown by the crossing out of the date, evidently after consultation with some one lucky enough to have a calendar among his housekeeping equipment. This happened when Charles wrote to his mother on December 17, 1862, following the battle of Fredericksburg, in which his company had felt bullets zipping overhead, while the wounded on stretchers and on foot moved constantly to the rear. The confusion brought about by a combination of wounded officers, wooded country, and heavy enemy fire, he described graphically in a letter home, even

before he had washed his face or cleaned his gun, after the engagement was over and he was safely back in camp again near Falmouth. In Fredericksburg, deserted by its citizenry, he had joined in seizing of salt, flour, and sugar—"luxuries," he called them—to be carried back to camp. Also, he saw himself full length in a mirror for the first time in many months, and the sensation recounted gives the bit of "comic relief" which his letter, telling of the dead, wounded, and missing, surely needed when being read days later by a worried mother. His fortunate sense of seeing the humorous and of repeating it aptly often came to his rescue in such situations.

As mementos of Fredericksburg, Charles had a harassing cough and a foot accidentally lamed, the treatment of which he told his mother in detail, but making light of the whole affair. Of seeming more importance was Rebel allspice from the village of Fredericksburg, used in the making of delicious rice pudding, for following this adventure into a deserted Southern town his company "lived high for a week or so."

In looking back on his experiences at this battle after more than thirty years had slipped by, he had this to say "In the Company Street":

> We had begun to take root a little in our company street; the trees were pretty well thinned out, the street itself was graded and drained, and it was evident that we were now in camp. A sure sign was the fact that there was time to waste in court-martials, for the adjutant read us, at day parade, long stories of certain soldiers, who had "on or about" such a time, "at or near" such a place, done or said something, or "words to that effect."
>
> But on Thursday, December 11, we broke camp, never again, we supposed, to see the old street. The shanty was dismantled to the music of that long and solemn call which every soldier knew as "strike tents." First the brigade bugler had given it to us, after twice repeating a preface or heading as it were, to his proclamation, which to every Third Brigade man seemed to chant the name of our old commander thus:
>
> Dan! Dan! Dan! Butterfield! Butterfield!
>
> The angel Gabriel in his musical capacity is always associated with General

Butterfield in the mind of any soldier of our brigade. If the bugler was not at hand, "Dan" could even sound the call himself and blow his own trumpet.

Mike, regiment bugler, next lifts his old battered copper horn to his good-natured mouth, and, easy as a bird, out floats his little song. His preliminary call was different and addressed to the Forty-fourth alone. The buglers of the other regiment had each sounded his own tune, and about the same moment was ringing through the old brigade the long-drawn exhortation:

Come! Come! Come! Come!
Strike your tents! Strike your tents!
Strike your tents! Strike your tents!

Down came the ponchos, and the camp looked like the skeleton of itself. We used to call our pieces of shelter tent "ponchos," through some confusion of terms, for really the poncho was a rubber thing with a slit to put the head through. Our first sergeant had made us pack up everything beforehand, and now we sat around on our worldly possessions, having destroyed what we could not carry, for we never expected to see that camp again. Pat Riley, our next-door neighbor in the street, threw back his hat and sang some ancient Irish lays in a voice up near his skull, with never a pause till the end, when his spare wind blew itself off like that of a bagpipe. Pat, being of bardic ancestry, was doubtless intoning a war song, but it was unpleasantly like a dirge and did not inspirit us, except to throw things at Pat. The day was well advanced when we finally got the assembly, which we welcomed with a shout, for it meant doing something and not waiting in suspense. If I wanted to take all the spunk out of a lot of soldiers, I should get them all ready to go somewhere, or do something and then—not do it.

We were marched down in sight of Fredericksburg and spent two days as lookers-on, watching the explosive puffs of smoke on both sides of the river. At night we retired to the woods to sleep, regretting the old camp we had just left, and the spare blankets that were there. Saturday afternoon came a change. Our division headed for the pontoons and we knew where we were going, for we had seen a good many cross but few come back. One of the first who came back, a man from a new regiment, was well escorted. He was supported by a comrade on each side and another behind who carried guns and knapsacks. The whole group of four must have gone, not wishing to confuse their company by counting off anew. The wounded man's injury was in one of his fingers.

Our company kept right on, though, and not a man dropped out. After getting through the town, Mike's bugle sounded "lie down," and here I came to grief. The butt of my gun slipped and the whole lock went into a puddle

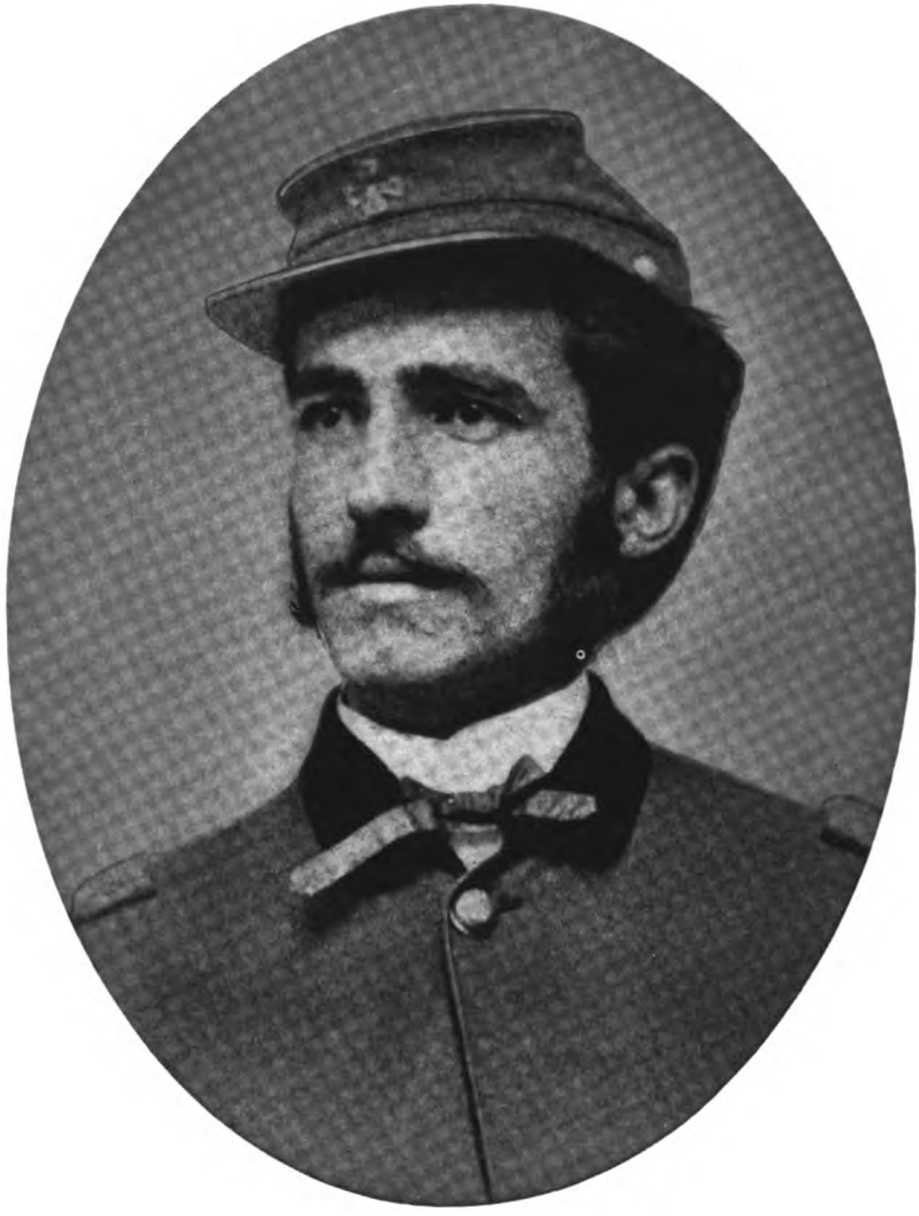
and was covered with mud. I felt sure that I could not fire it, and I did not want a gun that would not shoot. My gun was very bright outside and in, so elegant looking, that I hoped to get the vacant sergeantcy soon on the strength of its exquisite polish. Pretty soon we went ahead, and I was on the lookout for another weapon. I found one alongside of a soldier, among some piled timber. He looked and acted as if he needed some quinine, and his gun wasn't the kind that could bring promotion, but I took it from him and went on. I might just as well have had the old rifle into whose surface so much rubbing had gone, for firstly, we had no chance to shoot at all, merely excellent facilities to shoot at; secondly, when I investigated his, I found a cartridge in it bottom side up. Finally the owner of the gun had cut his initials, which were T. M., on the left side of the stock—a most flagrant crime against military propriety. I had afterwards to explain away those deeply cut letters, to the first sergeant, to the captain, to the adjutant, to the officer of the day, to the major, and to the colonel, each in turn; and at last when Inspector General Webb inspected us in person, I caught it again. By this time I had become a sergeant in spite of the musket, which I had scoured up to a pretty good shine, but the carving was still there. Of course I was out in front, in plain sight, little finger on the seam of the pantaloons, body erect on the hips, inclining a little forward, eyes gazing into futurity with a stony stare. Expressionless as I made my face, there must have been guilt in it. I thought "will he see it?" (If it were now I should have said "will he get on to it?" but in those days our langauge was more correct.) See it? Get on to it? General Webb looked right through that gun stock and saw the letters on the opposite side. I stood at "Inspection arms." He turned the musket right over, read T. M.'s autograph, looked through my eyes into my back hair, and proceeded to scrutinize every inch of the piece, concluded by jingling the rammer up and down and trying to soil his glove with the end of it, while I was wondering how soon I would be the subject of the adjutant's recital—"said Sergeant Sprague, willfully, maliciously, at or near Falmouth, Virginia, on or about, letters T. M., or words to that effect," and ending up with "Fort Wool, Rip Raps, Hampton Roads, Virginia." But probably there was no ring of rust on the glove. There was a rusty ring in his voice though when he burst forth: "Sergeant, what do you mean by cutting your name on your rifle?" I rattled off my by now well-learned explanation: "Did not cut it, sir; not my name, sir; could not fire my rifle at Fredericksburg, sir; dropped it and picked up this one, sir." Then he threw it into my hand so that it stung, with the advice, in a much lower tone: "Swap it again, Sergeant." He didn't touch another gun in our company; no other man had guilt in his eye . . .

We got over the broken ground and out into a field in front of the enemy, or a place where sheet lightning seemed to be playing. Pat Riley came to the front, he jumped about six feet forward and swung his rifle circularly over his head, dropping in a moment all the manual that had been drilled into him, and reverting to his instincts. I think we were now beyond the point where there was any distinction between courage and cowardice; we were thoroughly insane and would have run right into that sheet lightning if little Major Knox had let us. But instead, he wheeled the battalion to the right. Why, I don't know, but I distinctly remember that our regiment wheeled in line of battle at double-quick. I remember how, in my delirium, with all the pedantry of a corporal, who had studied the tactics and knows it all, I said to myself: "There's no such thing in Casey as 'Battalion, right wheel.' It ought to have been 'Change direction to the right.' "

It was not more than ten minutes from the time I "swopped" guns, when we were lying behind a hill and Captain Larrabee of Company B was saying in his cheery voice: "Major, these two left companies are under an enfilading fire." Major Knox replied: "Move them more to the right." Then, as I still had a touch of insanity, I said to myself: "Enfilading. Never heard that word pronounced before, though I have read it all my life. Now, first time I hear it, I am enfiladed. Practical example, like Squeer's teaching at Dotheboys Hall."

Now we were in a queer box, but we did not know it until morning. We slept a little during the night, not knowing but that we were in a very desirable location. It turned out at sunrise that we were just barely hidden from the Rebels, who could graze the air a few feet above us. It was possible to get your head blown off by standing up; it was possible to remain alive by close contact with the earth. We chose to spend a very quiet Sunday. Twenty-four hours we lay there until it was as dark as it had been when we came. Then we put our tin cups in our haversacks, and fixed everything so it would not rattle. We departed unostentatiously, not with the pride, pomp, and circumstance with which we came there on Saturday afternoon.

That night we slept on the sidewalks of Fredericksburg; the next night, oh, most joyful change, we went to bed in a house. The house had been ventilated with some cannon balls, but some of the roof was there still, and it could not be denied that we were sleeping in a house. It did not quite meet our anticipations, but it sounded well. At midnight we were waked up again, and very quietly taken out of town to a place very much like our Sunday's lodging, relieving the Sixty-fourth New York. Before daylight, we crept back to the town even more quietly, and, in the grey of the morning, recrossed the pontoons



A SOLDIER IN THE CIVIL WAR

with the usual cold rain in our faces. Though it seemed too good to be true, we were headed for the old camp—home again. We, prodigal sons, could now appreciate the comforts of a home, and were willing to dispense with the veal cutlets.

Christmas 1862 brought Charles only one gift, a handkerchief which came in a letter on the twenty-third. A package from home did not reach him before camp was broken, and he was on the way to the encounter at Richards' Ford. In his usual diary-letter he mentioned that the expected box of home luxuries had not arrived, but there was no word of complaint. He had long before learned not to whine. As he wrote to Mrs. Sprague on December 31st he was seated, with five others, near a fire made of pickets off a graveyard fence. One of the men taking advantage of the fire both for heat and light was boiling rice; one was eating beef and roast potatoes; one was waiting for coffee to boil; the fourth was "looking into the fire"; and the other was also writing a letter.

The drawing of rations of flour was an event celebrated by the making of minute pudding and flour gravy, "both delicious." Immediately there followed a request for some hints on cooking as it was done in the kitchen at home!

Careful to omit no detail of camp life, he made almost casual mention of deaths. Thus he did not shirk from giving a true picture of life in the army, but he gave more space to the informational, the humorous, or the extremely routine, sandwiching in the disagreeable news. Every event was recorded in order of its happening and not in order of importance. The coming of the delayed Christmas box followed items of much less importance, both to him and to those who read his letters at home. The picture of the arrival of the long-missing sergeant who was to bring the box must have given those who had prepared the holiday treat much joy, for Charles's letter of appreciation was touching because of its genuineness, its simplicity.

The "Normal" girls who had sent their namesake company a box, delivered at the same time, were undoubtedly the recipients of much soldier mail, since they supplied stationery liberally. Mittens and "stockings," however, came in for most grateful mention, as the Old Dominion was feeling some bitterly cold days that winter.

Most of the last week of 1862 was spent in the building of another "house." The logs had been cut and put into position when word came that the company was to pull up stakes and be off again. This time, however, the men of Company E left their camp just as it was, remembering that they might come back again. Telling of the incident years later, the then Colonel Sprague said:

> Our departure this time was part of a movement I have never seen mentioned in any history. We marched up the river about fifteen miles, camped in the snow, spending New Year's Day in a bitterly cold place, and then tramped back again. The maneuver of getting back to the old camp was one we could now perform without tunes or motions. Again, after this interruption, we settled down to our regular professional work as architects.

This work was again broken into by the "stick-in-the-mud" campaign, a mixture of mud, misery, pack mules, and profanity, where wretchedness reached such a point that it became overwhelmingly funny when recounted in after years. At the time it was "the essence of wretchedness."

Following this brief vacation from the familiar camp they returned to find that the same heavy rains which had made the march almost unbearable had also damaged the newly rising houses along the company street. Setting things to rights and completing the rebuilding took the next several weeks and the street became again "jolly, gossipy, buzzing with jokes, full of rumors readily believed."

Looking back on those days, and recalling their details from his letters to his mother, Colonel Sprague wrote "In the Company Street":

> Boxes from the North, letters from home, soft bread, and furloughs for a

favored few brightened us up, and before we knew it we felt cheery and hopeful; it was no longer fashionable to growl. Fashion had a good deal to do with the prevailing tone of the street; we were bullish or bearish like other streets.

After Antietam, the correct thing to say was: "Well, you just let me get out of here once and you'll never see me a soldier again." After we had left Warrenton this changed to the "bold, bad-man" style: "Oh, I'm so used to this sort of thing that Uncle Sam can't spare me; if I felt like it, I could lick anything." After Fredericksburg: "I'm a sad-eyed, unappreciated martyr." Now a few weeks after the mud campaign, optimism was in the ascendant again, especially after we found that "Joe" Hooker was working for us soldiers, was thinking of us. That is what the soldier appreciated—not so much what was done for him, as the fact that some one was interested in him, was sympathetic with him.

So our sullenness disappeared and Joe Hooker may have quoted the proverb: "Soft bread turneth away wrath." As it was understood that a clean and handsome camp was a credential for furloughs, we policed our street so that you would have thought Tom Brennan expected a Tammany parade to pass that way. Cleanliness in camp was way ahead of godliness. The regiment had a pretty good guardhouse and resolved to erect a creditable church. I suppose the idea was, instead of enlarging the guardhouse, to cut off the supply of material.

This was a grand lark for some of the boys, going off with the quartermaster's mules into the thick woods and hauling logs for the church. Then we started another enterprise—the boss flagstaff of the Army of the Potomac. There was a tall tree standing right on the parade ground, and some of our best axe men went out and cut another pine, the tallest and straightest they could find. This was trimmed down to mast, dragged into camp, fitted with halliards, hoisted up through the branches of the standing tree, and lashed to its top. Then its branches were cut away, leaving a flagstaff of two lengths, the lower part rooted in the ground. Our Zouave uniforms were sent down from Washington where they had been stored for many months, and with white leggings and gloves, dress parade became a thing of beauty. These measures restored our spirits, and the company became more cheery, chatty, and chaffy.

We had only one heavy snowstorm that I remember. Just at reveille one morning in February, I opened my eyes upon a cone-shaped mound of snow in our fireplace. It was tall and slender, extending upward till its apex was invisible At the same instant I became conscious that fine snow was sifting through the

cracks and that Eugene would soon be snowed under. Just then, boom went a cannon somewhere in the distance, and boom, boom, was repeated in a lively cannonade.

This was disgusting. To get up in a snowstorm was bad enough, but here was somebody inconsiderate enough to start a fight in such uncomfortable weather, and doubtless the Fifth Corps would be turned out in a few minutes. The language used up and down our company street did not at all agree with the temperature of the snow. In a minute, some fellow who was an expert on the almanac shouted out, "Washington's Birthday!" What a groan of relief echoed along the street when we remembered that it was February 22d. If it had been in these later days, we should have inquired what was the matter with Washington and explained who he was; but in those days we merely said, "Bully for George," and "How are you, Washington?" These two formulae, together with "big thing" and "can't see it," were about the only witticisms we knew in 1863.

We did have a fight before that snow vanished, but it was with snowballs and the Seventeenth New York was the enemy.

Rain in each of its ways of coming to earth—gently, dashingly, straight down, blown by spring winds—made the spring of '63 memorable for those "boys in Blue" in Virginia camps. It held them prisoners for weeks, delaying the renewal of active army operations, but giving ample time for recitations in tactics, reading anything that one could clamp his hands upon, further experimentation in cooking, and the writing of letters.

Of the reading Charles wrote: "Send me anything—magazines and trashy novels preferred. Those that treat of war and 'sojerin' naturally interest us." Finally, a break in the monotony came with the arrival of new uniforms and an inspection which brought the compliments of high-ranking officers for the Normal School Company. Appearances counted just as much after several months of uncomfortable camp life (in spite of the conveniences and added protection of the "house") as they had when the boys left up-state New York.

A request for white gloves and paper collars, both of which were "immensely popular" with the company in its splendid new raiment,

and neither of which was within the reach of pocketbooks long unreplenished by the paymaster, was immediately dispatched to the "home headquarters" and soon brought the desired articles to Sergeant Sprague. The new title had come to him in January just before his regiment engaged in Burnside's "mud march." It was an upward step that he had had his eye on for some time, as he assiduously polished his gun, studied his tactics, and stood a little more erect than was necessary—if that could be possible.

Three months of comparative ease in camp with plenty of rations had made the men all fat and lazy, but the dull days were interrupted by word that "Uncle Abe," as Charles called him, was coming for an inspection and review of the division. Preparations for this event kept them shining and polishing for days, and then with the coming of better weather the camp began to have an atmosphere of tingling excitement. There were signs of approaching battle and very shortly marching orders came.

The days that followed were crammed with preparations. Clothes and other belongings—except for the absolute essentials—were packed and sent back, rations were prepared and packed, and the house again was dismantled. But, somehow, in the midst of all this confusion, excitement, and hurry a letter was scribbled, informing a mother back home in New York of what was news in Company E.

In moments of leisure, tailoring had been added to Charles's other accomplishments. He had cut the tails from a dress coat and was proud, very proud, of the result. His skill, however, was not equal to the making of chevrons and a new Maltese Cross for his hat. Would they please be sent in a letter soon? And, yes, he needed a new hat, "gray or drab, of the prevailing style." The business of war was still not so very serious to this boy of twenty.

The coming of the postman was one of the big events along the company street, and was so looked forward to that the failure to receive a letter was a disappointment out of all proportion to its actual

importance. The arrival of a postman without a letter for Charles was so upsetting, one April day, that he resolved to "wait until we were paid, or the army moved, or I had a letter from home, or peace was declared" before writing again. Three days later he resumed writing, not because, as he explained, they had been paid (although the payroll had been signed at last after frequent rumors and disappointments), or the army had moved (rain had halted marching orders on that very morning), or peace had been declared (although that day, April 23d, had been predicted by the "vision seers" as the day of the war's close), but because *he had had a letter from his mother.*

The eight-day ration system, to be tried on the next march, was keeping the camp in a discussional hubbub, he said, while they waited again for the rain to stop, permitting marching. They were eager, anxious, impatient to be off!

Telling of this experience, and judging it with thirty years stretching between the mud of April, 1863, in Virginia, and the recounting before a group of army officers ["In the Company Street"] he said:

> So the days passed till the middle of April, when it was evident that something was going to happen. Our fancy uniforms were sent away and we lightened in advance the loads we were to carry during the summer. About two weeks were passed in suspense, losing something of the good feeling which had been so skillfully cultivated. Then off to Chancellorsville, making the fourth time we had assembled in the company street for a final departure, to the sound of the "Dan Butterfield" bugle. Each time, the line in front of the first sergeant had shortened by a few files, and we knew that if we ever fell in on that ground again, more of us would be absent. As we stood in line, in marching order, we were a fair specimen of an American regiment. We stood about three hundred rank and file. Few regiments had anything like the nominal strength which a regiment should have. We were a very sunburned, hearty-looking set of fellows; we looked as if we could eat a square meal when we got one. In fact, we were a set of boys. The ages of our company averaged twenty-four, and probably there were more men about twenty-two than of any other age.

We were not punctilious about the regulations as to dress. Our regimental uniforms of semi-Zouave pattern had been turned in, and we had frock coats, blouses, or jackets, just as it happened—anything blue would do. In hats and caps there was much variety—the hideous regular army cloth cap, with slanting peak, which some turned up and some turned down (each way it looked worse); or the more nobby French shape, with straight visor; or the McClellan cap, with top falling forward (these had been sent on from home or purchased when on furlough); or the army black felt, which was generally worn with the crown depressed in the center; or other varieties of soft black hats, which were worn in spite of regulations. But every one had on his cap or hat a red Maltese Cross, the badge of our division. Some had leggings, some had not; some old hands were in favor of stuffing the trousers into the stockings and tying them there with strings. The broad shoes furnished by the Government and usually called "gunboats" were the most fashionable footwear; this was a part of the uniform which private enterprise did not much improve on. Only one thing about our get-up would have pleased a military critic—our guns were clean and bright.

We were all keyed up to do anything Hooker asked, and I think that up to the very last of the discouraging campaign we were ready to make tremendous efforts for him. But the coming home was the worst yet. We had been the rear guard as usual, and in the rain as usual; we had struggled through a wilderness and waded knee-deep in mud; and when we crossed the pontoons again, all semblance of discipline seemed suspended and the only thing was to get back to the old camp anyhow. Right glad we were to find ourselves there again. It was wisdom to let us rally in the old camp; in no other way could we so readily have been brought back to our accustomed condition.

It began to seem as though that old camping ground was our predestined habitat for all time. It was impossible for us to stay away, and each attempt had resulted in disaster. It was an unlucky place to start from evidently. Therefore our next campaign must start from somewhere else. Whether this was the line of argument or not, we finally broke up the old camp without waiting for the campaign to open. The brigade fell in in the old company street, and this was, actually, the last time. We marched off to a new camp ground and made preparations enough to stay there several years. As a result, we soon left it and never saw it again.

Writing of the Chancellorsville campaign, as soon as camp was reached, Charles was particularly vehement about those who ran

away from the fighting and who were "the objects of reviling insult." This letter was not written in his usual narrative fashion, nor in the customary precise handwriting. He was unnerved by the scenes which he had witnessed at Chancellorsville, and he was dog-tired from the marching. The company, he reported, was "in the lowest depths of misery," but he hastened to add that already, with the rationing of soft bread, spirits were beginning to rise—youth's recovery under the spell of food. Charles, for the first time, was profoundly moved by war. The Chancellorsville campaign had given him an emotional upset that proved to him that this was much more serious than the building of shanties along a "street" in a woods' clearing.

Letters had gone North to his mother on April 20th and on the 23d, while they waited impatiently to be off in their first big campaign. On the 25th, from behind breastworks, which he thought were "smart work," he scribbled a note on the back of an express order receipt. Then there was silence until Chancellorsville was well behind and they were back in camp. When next he wrote (on May 25) the regiment was in New Camp. Officers' wives were arriving as if a long stay were contemplated, and Company E was in large tents on a beautiful ridge with a fine stream running near-by. Then there was a long silence. "Charlie" Sprague had written his last letter as an active soldier in the Union Army.

"I was not so lucky this time," read a short note, in a wobbly handwriting bearing little resemblance to that which had filled so many pages in the last year. Rebel fire had torn a hole in his left shoulder at Little Round Top during the battle of Gettysburg and he was in a hospital camp.

The wound was not "pleasant," he said, but he was clearly thankful that he was not to lose his arm, he was suffering only a little, and he was in excellent spirits. How splendid the victory had been! As if his mother cared in the least about a victory, but the true soldier

did. There was even a bit of a joke, referring to a recent suggestion from his sister Cordelia that he get a furlough. Nor did he forget to mention the kindnesses of women who had brought delicacies to the wounded. That fine sense of appreciation never left him for a moment, even through the dreary months of hospitalization which followed.

His letters during the long stay in first one hospital and then another, all more or less uncomfortable, were less frequent than when there were stories of camp life to relate, even if it was largely routine. That he suffered much, and sometimes to a degree that was almost unbearable, one can get only indirectly from his letters. He often asked for books and magazines, occasionally for needed articles, but most of all for letters. There is a youthful quality about his hospital letters not found in those written from camp. He was ill, but lonesomeness was harder to bear than suffering. He looked forward longingly to escape from a bed, from a ward, from the dull sameness of the days. As soon as he was able, he began looking about for something to do during what promised to be a long period of recovery, and one is not surprised to find that he should choose teaching. Army surgeons evidently did not think him able to undertake any further service. Presently the tangled red tape was snipped and he was out of the service, honorably discharged on March 10, 1864.

Throughout the remainder of his life Charles Sprague carried a continuous reminder of Gettysburg—his disabled and painful shoulder. He suffered much from it but silently, and thus the war added its contribution to his character in an ability to overlook his own pain and discomfort.

The title, "Colonel," by which he was known for so many years, came to him for his "gallant and meritorious service at the Battle of Gettysburg." On December 30, 1868, he was made a brevet colonel in the New York Volunteers. He still did not think his military duty done, and in 1870 he enlisted as a private in the New York National

Guard, Twelfth Regiment, Company E. In this service he won a lieutenant's commission on January 29, 1872, and a captain's June 14, 1872. He was honorably discharged from this service on August 28, 1873. Again he entered military service in 1897 upon being commissioned as assistant paymaster general for the State of New York, with the rank of colonel. He left the National Guard service finally on June 5, 1901, but maintained throughout his life an interest in its work.

However, it was never to take the place in his affections that the "People's Ellsworth Regiment" had, for he had entered it when a boy, and its men were his friends of rainy days, mud marches, picket duty, fighting, and—Gettysburg. On the occasion of the twenty-fifth reunion of the regiment he wrote "The Story of the Flag," a poem in blank verse, as his contribution to the day's program at Albany. When the Ellsworth veterans met in August, 1911, for their fiftieth anniversary, the Colonel told the story of the regiment in verse again, adapting his earlier poem to the day with its added twenty-five years. The classic education at Union College years before shows in his "story":

What shall be the monument o'er the gallant Ellsworth's grave?
How shall we commemorate the life he freely gave,
Resolved that o'er our country no disloyal flag shall wave
As his soul goes marching on?

Not of bronze or marble was his monument to be
But a thousand stalwart soldiers, just as true of heart as he
To bear the starry banner from the mountains to the sea
Just fifty years ago.

So this old town heard the rhythmic cadence of the soldiers' feet:
Down the hill that fronts the State house, through the old historic street,
Comes the long majestic column and the August sunbeams strike
On a thousand polished rifles slanted every one alike.
Just a thousand sturdy soldiers with a unison superb,
Kept their accurate alignments stretching straight from curb to curb.

The serene, phlegmatic city felt a sympathetic thrill,
For the thousand youthful warriors marching down the State street hill.
Many a radiant eye was watching for the soldier's hasty glance,
(Not directed, as per tactics, "fifteen paces in advance")
Many a photograph was buttoned next the soldier's faithful heart
Whose original, reluctant that her hero should depart,
Waved farewell, perhaps the last one, with her gentle little hand
While "The Girl I Left Behind Me," was the theme of Schreiber's band.

All the line of march was bordered with a patriotic throng
And its hearty cheers resounded as the column strode along,
Pouring out the pent-up feeling of the newly wakened North,
Bidding them "Remember Ellsworth" and "God bless the Forty-fourth!"

Trim and shining, neat and spotless, were the uniforms they wore,
Stately stepped the stalwart standard bearer proud because he bore
High in air the starry symbol of our loved but troubled land,
Just received, with consecration from a loyal woman's hand,
While a vow had been recorded by the whole ten hundred men:
"Never shall that flag be lowered till we bring it back again,
And we'll keep it from dishonor, by the help of God. Amen."

So the Forty-fourth departed as the heroes of the hour;
But their deeds were only promised; 'twas the bud but not the flower,
All the records of the ages they were ready to surpass
Like the self-sufficient students of the graduating class.
But their history was unwritten, all their laurels were unwon,
There were trials yet in waiting for the boys of 'sixty-one.
They must learn to suffer hunger, laugh at labor and privation,
They must stand and take their chances, whether death or mutilation,
Or the prison worse than either with its torture and starvation.

Not to march to Schreiber's music with its strains to stir the blood,
But to struggle worn and weary through the thick, Virginia mud,
Where the only music listened for would be the Rebel yell
With the bullet's angry whining and the screaming of the shell.
To lie down with muscles aching from the strain upon the back
In the slumber of exhaustion at the hasty bivouac;
And when kindly sleep administers her soothing medicine
To be wakened by the hoarse command "Second relief, fall in!"
Shivering with the chill miasma, on the lonely picket posts
Vain peering into darkness after visionary hosts.

Wading swamps and building bridges, digging ditches, felling trees,
Till the overburdened body falls a victim to disease.
Then in hospital to linger on the harsh straw mattress lying,
Far from Mother's care and nursing, near the dead, among the dying.
This is what awaits the soldier, this, what he enlisted for,
Not the pride, parade and pomp, the circumstance of glorious war!
Was our regiment found wanting in this stern and bitter trial?
Ask us not; not ours to give you affirmation or denial.
We refer you for the answer to that dear old dingy rag
That forlorn and tattered remnant of the consecrated flag
Which was borne in all its splendor by the thousand stalwart men,
Down the hill that fronts the State house; eight score brought this back again.
Let those colors tell the story of the Forty-fourth's career,
Plainer than the poet's rhyming can convey it to the ear.
They have marked its line of battle, facing victory or defeat,
They have rallied it in column for advance or for retreat
Over many a field of conflict, during many a long campaign.
Never dropping, save at moments when the color guard was slain.
As a second consecration, even holier and higher
They at Hanover were christened with the red baptism of fire
They were in those seven days' fighting which began on Malvern Hill
Till the headlong Rebel onslaught we repulsed at Gaines's Mill
Following brave Fitz-John Porter whom his own Fifth Army Corps
Through the long years of injustice only honored all the more.
On the crest of Little Round Top firm as any of its rocks,
They withstood those swarming Texans in their overwhelming shocks.
There we lost our gallant Vincent; never knightlier hero bore,
On his breast the Cross of Malta, symbol of the old Fifth Corps;
Vincent! *in hoc signo vinces*, thy triumphant sacrifice
Links thy name with our immortal Christian hero, Rice.
Did those colors ever falter? Were they ever seen to yield?
When the Third Brigade call sounded; Follow "Dan—Dan—Butterfield"
Was the Forty-fourth a failure? Were its promises but brags.
Do not ask of us the question; read the answer in our flags.
Fifty years have passed above us; we have lived our lives since then
And the "boys" who marched so gaily, now are sober, serious men.
"On the world's broad field of battle" we have waged another strife
And have found our rest but broken "in the bivouac of life."

We are standing by the river, over on the other shore,
We shall meet when taps are sounded, all our comrades gone before,
And we've gathered now as pilgrims from the breadth of all the land,
Just to see old comrades' faces and to grasp them hand by hand,
By the flashing torch of memory smould'ring campfires to relight
Bid the fifty years to vanish and be boys again tonight.

Go revisit some old earthwork in the peaceful Southern land
Where the demon of destruction once let loose his iron hand;
You can hardly trace its outlines, scarcely recognize the scene,
Time has rounded off the corners and has cushioned them with green.

So the magic touch of memory softens with a golden haze
All the rough and rugged landscape of those fast-receding days.
We've forgotten all our sorrows, we remember all the joys
Of the days when we were soldiers, for in those days we were boys!

In lighter vein Colonel Sprague again expressed himself in verse, this time as advice to a group of major generals on the conduct of the "next war":

Tho' the soldier's attached to his hardtack,
He could eat Delmonico's bread;
Tho' he sleeps on the ground when he has to,
Don't think he despises a bed.

We settled it down by the campfire,
As a principle well understood:
For men who are willing to face the worst,
The best isn't any too good.

So, General, up at headquarters,
Bear in mind the advice I repeat:
Take good care of the man who carries the gun
And lives in the company street.

III

THE war years were not wasted ones from a practical standpoint, for Charles Sprague had added another string to his bow—the ability to handle that complex subject, tactics, as a teacher in military schools. As soon as he was physically able, he joined the faculty of the Yonkers (New York) Military Institute where he taught for two years, later teaching at Peekskill Academy, and at Poughkeepsie Military Institute until he entered, in 1870, the financial institution in New York City of which he was to be the president —the Union Dime Savings Bank.

Throughout this teaching period he studied tactics continually, mastering the subject, so that his frequent articles in *The Army and Navy Journal* were those of an expert. Later, he was asked to confer with the commandant of the United States Military Academy at West Point on the revision of the book of tactics used for instruction there. This period of his professional life is most adequately told of in a book of clippings which he saved. Most of them relate to army subjects. Others are those that deal with encampments and other exercises in connection with the schools on whose faculties he served.

That he had gone thoroughly into the whole subject of tactics is shown in some of his contributions to *The Army and Navy Journal*, for he was able to discuss British and Prussian methods as well as those of the United States Army. Frequent small drawings in his notebooks of clippings show the manner in which he continued his arguments with himself, how he planned his next retort to some one inclined to question a point, and, more than that, what a thorough student he was, thinking clearly, arguing with precision, and presenting his material in serious articles whose style tended towards the ornate English of the sixties and seventies.

The handsome young soldier and teacher had not given his whole attention to the classroom and further study of his own, however, after his discharge from the Union Army. He had met a charming girl, Miss Ray Ellison of New York City. On April 2, 1866, she became his wife. Miss Ellison's family was an old New York one, long identified with civic life there. She inherited much executive ability and this she put into the direction of their home, presiding over it with a vivaciousness and a spirit that made it distinctive. It was a home in which learning held a high place, just as it had in his parents' home, and where kindliness and gentleness dominated.

The work of a wife, as Mrs. Sprague saw it, was to make home life beautiful. This she succeeded in doing to an unusual degree, giving the home at Whitestone, Long Island, where they lived for many years, and later their Manhattan home, a charm that attracted all who were fortunate enough to be guests there. Devotion to her husband, who suffered frequently from the wound received at Gettysburg, kept Mrs. Sprague from entering into many pursuits outside the home. She felt that she must be there, whenever he was, to protect him from overexertion and to give his injured arm careful attention.

Thus she came to be his close companion, studying law with him for two years, accompanying him to the bank when he found it necessary to work in the evening, reading with him, and entering into his recreation. The Colonel could take little active part in sports because of his arm injury, but he became interested in croquet in England, and as the science of the game appealed to him, he became an adept at playing it. He did not care for card or other games unless he played with some one who beat him; then he set out to perfect himself to such a degree that he could outplay his friends.

Four daughters enlarged the family circle: Flora, who became Mrs. Frank F. Hazard; Ethel, who died in 1876; Beatrice, Mrs. Lyon de Camp; and Edna, who died in 1895.

Colonel Sprague was devoted to his children. He was never too tired to play with them and to have them show him their childish treasures. A picture that portrays the wholesomeness of their family life shows the young father stretched out on the floor, the children with their dolls seated around him. The tired man closes his eyes and the children, thinking him asleep, cover him—quite inadequately to be sure—with the miniature bedclothing from the doll beds.

As the girls grew older, instruction took the place of play, and again the father was never too weary to add to their formal education. Languages, the Colonel's delight from his own childhood, he brought to his daughters through evening classes. In this way each mastered several, which they found to be of much more than cultural value, since the girls accompanied their parents on frequent trips to Europe. Home was an interesting place, always, with a father who had time to devote to his children from their youngest days. As they became old enough to take a part in the conversation at the dinner table, it was made to center around questions that had been previously suggested, with prizes for the best participations.

The caring little for social games and the taking part in only one out-of-doors sport tended to give conversation a place of large importance in the home life of Colonel Sprague. It became one of his chief pleasures, for in it he could take a leading part, or he could listen, and he was—so those who knew him well say—one of those rare persons who can listen enthusiastically. There was something in his manner that drew from others their ideas while he gave them a careful attention, encouraging to the most retiring. It was thus that his reputation as an ideal host grew, and there came to his home not only personal friends of long years standing and business associates, but many distinguished persons—Oscar Wilde, Rufus Choate, and Wu Ting Fang, to mention but a few. On one occasion there were seated at his dinner table Judges Weeks, Blanchard, and Bischoff. Herman and George Westinghouse were friends from his college days at

FROM A SNAPSHOT OF COLONEL AND MRS. SPRAGUE

Union and many others kept up the happy intimacy begun as undergraduates.

There was always a welcome for friends at the Sprague home. It had an enjoyable atmosphere, at once restful and stimulating, that brought one back whenever there was opportunity. Its walls were book lined, but the Colonel could never get enough volumes to satisfy him. New books, or cherished old ones, made their way home with him frequently. Among his last purchases was an encyclopedia, although his library already had a number of such books. This one was new. He could learn still more from it. He had a passion for learning more. One may characterize the home which meant so much to him by saying that it was one in which learning and love abounded.

In fact, education might well be said to have been the Colonel's chief recreation. He never felt that he had enough, and he continually made opportunity for others to become better informed and more cultured. It was this search for the new, for the untried, for that which was better, and for that which would make living more pleasant, and work more efficient, that took him to Europe so often. While the family made its headquarters in Paris, where Mrs. Sprague took a house and she and the children spent the days in studying and sight-seeing, the Colonel went to museums, to galleries, to business concerns—always learning, discovering something new, or finding something worth giving a trial in business.

Much of the time spent abroad was on British soil, for it was in England that Colonel Sprague found the business practices that appealed most to him and he learned much from them, holding that in no other place could he find so much to bring home to American accounting and banking. The British Museum, too, was one of the favorites among his haunts in London.

It is quite natural that in twenty-seven trips abroad he should leave the travel-worn routes. His family knew not only Paris and

London, but they had memories of days in Aberdeen; of a visit to the Channel Islands and to the Island of Jersey, the home of lovely Lily Langtry; of a stagecoach trip through the Trossachs, that picturesque wooded valley between Loch Katrine and Loch Achray, in Scotland, and of three memorable weeks in Baillie Jarvis's inn in Aberfoyle.

This playtime abroad, so permeated with study and research, was paralleled with serious playtime when Colonel Sprague was at home —if his teaching of accountancy and his writing on that subject may be considered as coming outside his professional hours as a banker, and as a part of the time that a business man normally spends for recreation. Slightly less serious was the interest he took in simplified spelling and its promotion and his enjoyment of little-known languages and dialects, including two of the so-called universal languages, Esperanto and Volapük. His interest in the latter took him to the home of Father Johann Martin Schleyer, a German priest who lived in the Black Forest, and who had devised the language.

On his return to America after the trip which included his being won over to the advantages of Volapük, he wrote in his *Handbook of Volapük*, an explanation of the principles underlying a language which he confidently expected to come into world-wide use as a written commercial language. The daily press often served the Colonel as a means of reaching an audience. In the 1880's he wrote frequently of Volapük and its possibilities. From a letter, printed in the Los Angeles *Times*, one may discover why he was interested deeply enough in this slim hope for a universal language to give his time to it, writing and speaking in its behalf:

> Ever since the Tower of Babel, diversity of tongues has divided and confused the dwellers of earth. There were too many and now there is one more . . . But there has been no international language. The more strongly national the less fitted for use by strangers. For that purpose something different is needed: a mechanism, rather than a growth. When we build a steam engine or a ship, we do not follow the capricious forms which environ-

ment has produced in the trees. So, when we need a language for those whose mother tongues are unlike, it must be one of perfect regularity, simplicity, and straightforwardness, avoiding all that is local, or eccentric, or perverse.

The new language, Volapük, is only seven years old. Being a mechanism, not a growth, it is the product of one man's brain . . .

The very idea of internationality, of world citizenship, is a modern one. The ocean steamer, the cable, the postal union, the daily newspaper—all these instrumentalities make international speech possible and give it an excuse for existence.

Nor has any other project for international speech so closely struck the golden mean of common sense . . . Each language has forms of expression which are clear, simple, and direct, and has other forms which are unnatural, clumsy, and difficult to learn. Why not, then, select the good and reject the bad? This is what Schleyer has aimed to do . . .

It must be distincly stated that Volapük will not in any degree supersede any existing language. It will ultimately be studied by every educated person next after his own mother tongue. National languages for national use, but Volapük for intercourse between nations . . .

The new language is remarkably easy to learn from the fact that it is perfectly regular. Every one who has studied foreign languages knows that the rules are few and easy, while the real difficulty lies in the exceptions. In Volapük there are no exceptions. All its grammatical forms can be learned in an hour, and then with the aid of a dictionary anything written in it can be deciphered . . . Let us take a few rambling glances at Volapük words and expressions to form an idea of how simple and natural and easily remembered they are.

Let us begin with the name Volapük. It is pronounced in three syllables with the accent on the last. This is an invariable rule; all words are accented on the last syllable and it is an excellent rule, for the hearer knows just where the word ends . . . The "o" is sounded as in "go," the "a" as in "father," and the dotted "ü" as the German or French "u." Now the meaning of the word is "world's speech"; it is a compound word, and its elements are "vol," which is "world," and "pük," speech, connected by the vowel "a," which is the sign of the possessive case.

Here he launched into an explanation of person, number, case, and all the ramifications of grammar, but giving just enough to catch the attention. Having shown the origin of the language and how it was

put into use, he then asks: "What of its use?" answering his question in this way:

> Its use will be mostly for written correspondence. As a spoken language it will have but a limited currency. In commercial and other business correspondence it will first come into general use, and this will always be its widest, though perhaps not its highest, sphere. It will next be applied to scientific compositions. Science knows no national boundaries, and authors will soon appreciate the advantage of a world-wide audience. International treaties will be drawn up in Volapük, which will become the language of diplomacy, enabling both parties to stand on an equal footing.

Colonel Sprague's prophecies have not come true, but one can enjoy with him the possibilities of a universal language as one glimpses the alert mind, ever striving towards what is new and what is helpful. Speaking sixteen languages he did not need Volapük for himself, but as was the case in so much of his work, there could be little personal benefit, while others would gain immeasurably.

Esperanto appealed to him in the same way; it was practical and would be helpful both in commercial and diplomatic life. All of his language interest cannot be laid to such motives, however. Many Eastern dialects could have no practical use, yet he gave them long study, as he also did Russian, Italian, and Spanish. One of his particular joys in language study was Irish, which led him to become associated with the Irish language revival movement, which flourished in the United States about 1878, and to join the Gaelic Society. He contributed articles on Irish history and institutions to the daily press and magazines as his study developed his enthusiasm for the language. This gave him a number of interesting acquaintances among leading Irishmen who were demanding that the language be restored to active use, both colloquially and in a literary way, in Ireland. It brought him friendship, too, with a large group of distinguished Continental scholars and Celtists.

His mastery of languages is illustrated in a story told of Colonel Sprague in the *University Magazine* for October, 1892. He was challenged to translate a quotation from Tasso out of the Italian original into Volapük, and after satisfying his challenger, he turned to the group gathered about them at a Paris exposition and addressed it in English, French, German, Spanish, Italian, and Volapük.

Thus language study, begun in the modest home of a minister in a small New York town, came to be one of the avocations which gave Colonel Sprague his greatest pleasure. His practical knowledge of languages led him, also, into the work in which he made important contributions, both in theory and in practice—for Charles Sprague probably would never have been an accountant and a banker if he had not been able to act as an interpreter.

IV

AS a small boy, possibly through his association with newspapers as a carrier boy, Charles planned to be a printer, but the years at Union College changed his lifework ideal to that of teaching. After several years in following out that ideal he again changed, this time entering the business world. Mathematics had not been his favorite study and that part of it which had to do with accounts had not interested him at all, but some fate had a strange plan for him to follow—he was to become a banker and a specialist in the field of accounting, making a noteworthy addition to its literature and philosophy as well as practical contributions to its everyday procedure.

In 1870 he entered the employ of the Union Dime Savings Bank in New York City as a clerk, obtaining the position largely because of his language background which enabled him to handle a wide range of interpreting. Seven years later he became secretary of the same institution, then treasurer, and in 1892, its president. The latter office he held at the time of his death in 1912.

For more than forty-one years he put his best efforts into the development of this banking firm, winning not only higher posts for himself within its organization, but bringing to it and to himself the praise of the State Banking Department and the commendation of banking interests in general for its high degree of efficiency, largely credited to him. His ability and his faithfulness to duty won the full confidence of the bank's trustees. They relied on his ample knowledge, they trusted his sturdy industry, and they were not unrewarded.

Colonel Sprague did not know the word "failure"; obstacles and discouragement simply gave him the impetus to work harder, to make an even bigger effort, and to do the seemingly impossible. His clerk-

ship, with its attendant bookkeeping, gave him the opportunity to become skilled as an accountant, and he became so expert that his services were sought to such an extent that he could not undertake all of the work which he was asked to do. He was one of the first to qualify as a certified public accountant and served on the board of examiners for certified public accountants from 1896 to 1898. Indeed, the idea of such a service was brought by him to the United States from Great Britain. Accounting practices there were, he believed, far in advance of the ones in use here. On several of his trips abroad he made detailed investigation of the systems in use, planning to adapt them to American business upon his return. He was never content with what he knew about his specialty and was always delving into both important and obscure corners in search of new ideas, theories, and practices which he might bring home.

He gave his services to banking associations as generously as to the accounting groups, acting as president of the Savings Bank Division of the American Bankers Association in 1904 and 1905.

Savings-bank bookkeeping owes much to the improved systems which he devised. Its routine work was speeded by his inventions, although they received the scoffing that a revolutionary piece of mechanism or equipment gets from those who cannot picture its possibilities. The small bank passbook and the small checkbook, both introduced by him, brought not only criticism for their "impracticability," but the jeering remarks of his banking colleagues.

Loose-leaf ledgers were another of his contributions, for he could see in them a means of simplifying somewhat the necessarily detailed and complex keeping of savings-bank accounts.

For a long time he had in mind the idea of a machine that would make ledger entries, thus speeding such work as well as making it more simple, at the same time avoiding many of the errors that are incurred by pen-made entries. This dream of Colonel Sprague's got itself into print because of his fondness for young men, and by get-

ting into a newspaper's columns, forced him into making such a machine. It came about in this way:

A young reporter, who often stopped at the Colonel's office for news, dropped in one day to ask if he had a story. It had been a particularly dull day and he was on his way back with little material to be turned into "copy," an occurrence not likely to advance him in the eyes of his city editor. So he dropped in to see if the man who had often helped him out before could do so now.

"No, I've nothing now, but if you return a little later I will have something," the Colonel promised. At once he set down on paper his idea for a mechanical device which would do a host of the routine work that one may see being done today in banks on similar, but more highly developed, machines. He named the machine—still only an idea—the "automalogothotype" and described it so convincingly that the second morning after the publication of the story he found that his correspondence had increased considerably. The story, of course, had carried his name and the gist of the letters was: "Where can I buy your machine?" Within the next few days the pile of letters mounted to more than a hundred and Colonel Sprague was spurred into doing something about the building of such a machine.

Getting his ideas into workable form he took them to a machinist and the first and only "automalogothotype" was built. That he neglected to patent it was one of the major mistakes of his life. The machine, not protected by legal means, was almost at once copied, and the Colonel had only the first machine and the bill for several thousands of dollars for its making to show for his part in putting this mechanism actively into American banking.

Better methods, new ways of doing small and routine jobs as well as important ones, the saving of time and energy, all appealed to him and he made numerous contributions to banking procedure. He was also the originator of the amortization methods now being widely used in savings banks. He was never afraid to try out a new process

if it promised to make more simple the work to be done. If it was not found to live up to the expectation of its backer, he was willing that it be thrown out and some other idea tried.

Inventive possibilities came to him with startling rapidity. He thought them over, readjusted them, and often tried them out in practice.

"Fortunately," Mrs. Sprague said at one time in telling of her husband's many ideas, "he did not try to patent all that he had. Had he done that, we would have been in the poorhouse," she laughed.

Colonel Sprague's rise was rapid in the bank with which he first became connected in 1870, and when he reached its highest office he continued the hard, conscientious work that had characterized his earlier years, working often at night. He found time, however, to dovetail into his program other interests which grew increasingly larger as the years went on.

His connection with commercial life brought to him the realization that young men were hindered by their lack of preparation for it, that they came from high school or college with no conception of its problems and with no tools to use and that they wasted both their own time and their employers' as they learned the rudiments which underlie all commercial life. Why was it not possible to teach, in an institution of college grade, these fundamentals, he asked himself and others in his own professional field? Because it had not been done seemed to him no excuse at all. It could be done. Thus this bank official found himself as one of the important figures in the founding of a school of commerce, accounts, and finance.

His part in its beginnings was important, but when the school actually started to function at New York University in 1900 he was a member of its faculty, teaching classes at night until his death. His teaching was of subjects for which there were no texts or allied readings; it was new in every respect, demanding the devising of methods

and the preparation of materials, both of which consumed untold hours outside the classroom.

The late Joseph French Johnson, when dean of the School, described Colonel Sprague's connection with it in a part of the introductory material of the fifth edition of the Colonel's *Philosophy of Accounts*, published in 1907, 1908, and 1922 by the Ronald Press Company:

> Very few realize what an important part Colonel Sprague played in the organization and development of the school of Commerce, Accounts, and Finance, of New York University. He was one of the first to pass the State C. P. A. examination. He realized the necessity of the right kind of education if the profession was to occupy that position in economic life to which it was entitled. When the New York Society of Certified Public Accountants appointed a committee to consider the question of professional education, Colonel Sprague made himself an unofficial member of that committee. Their labors resulted in a report presented to the Society in December, 1900, in which the members of the Society were advised that New York University had agreed to establish a school for the purpose of training men for business. The progress made in twenty years is strikingly shown by comparing the curriculum of today with the outline of courses incorporated in that report.
>
> University administrators are conservative by nature and the organization of a frankly professional school of business was an innovation. Not only was it looked at askance within the University itself, but the so-called practical men of business as well as administrators of other colleges opposed the movement. It was not to be expected that Chancellor MacCracken of New York University would view the matter differently from most college presidents. He was a man of vision and the process of conversion was more easily undertaken on that account, but he knew that the proposed school would have no endowment and he clearly saw that he could not safely add to the financial burdens under which his institution was laboring.
>
> When things appeared darkest and when it seemed as though the project was likely to fail, Colonel Sprague decided to adopt unusual measures as an unofficial committee of one. He rented the house of one of the University professors for the summer vacation. In this way he was bound to meet the Chancellor on the campus, and during frequent walks together, they discussed the project that was nearest to the Colonel's heart.
>
> We cannot measure the extent of the influence which Colonel Sprague

Whereas, Professor Sprague was interested in the foundation of the School and has been an active teaching member of the Faculty during the whole twelve years of the School's existence, giving, in spite of the many demands upon him, unsparingly of his time and efforts in its upbuilding, even to the last.

—A Page from the Resolution Passed by the Council of New York University

brought to bear upon Chancellor MacCracken through this unusual step. He made his own opportunity; the method was novel; the Colonel's quiet and modest manner was effective, and he communicated something of his own conviction to the Chancellor. Although no endowment was provided, the Chancellor was assured that no deficit would result. Whatever may have been the effect, we know that the Chancellor finally gave his approval. The Colonel was a member of the original faculty and served the University until his death.

Colonel Sprague was the first member of the faculty of New York University School of Commerce whom I heard speak from a lecture platform. It was in the winter of 1900-1901. I was then connected with the University of Pennsylvania and was spending a few days in New York in attendance on some convention. I had heard of New York University's new School of Commerce and, under the escort of Dean Charles Waldo Haskins, two of my colleagues and I paid it a visit. Colonel Sprague was lecturing on the philosophy of accounts to a class of forty men ranging in age from twenty to fifty who knew little about accountancy, but I was greatly impressed by the clearness of the lecturer's ideas, by the grace of his manner of speech, and by his most courteous responses to the questions asked now and then by some of the students. I remember that I was somewhat surprised when I was told after the lecture that Sprague was not by profession a teacher or writer, but was president of a savings bank and lectured without compensation because he loved his subject and had great faith in the future of the new school.

His students all loved him. On the platform he was intensely in earnest, always serious. I never heard of any student willingly cutting one of his lectures. He usually came to his lecture room in evening dress. If any of his colleagues had done the same there would have been comment and undoubtedly some chuckles among the students, but there was an instinctive feeling that Colonel Sprague came in full dress, not because of pride of appearance, but because he had a deep respect for his evening's task and wanted to do it as nearly right as possible. He was a most modest man, unassuming and without pretense of any sort.

After I came to the School in 1901 I had many delightful talks with Colonel Sprague in my office before and after his lectures. We never talked about accountancy, perhaps because he knew that I didn't know much about it. He liked to talk about the books that both of us had read, and about our college days and studies, and about what had to be done to make accounting a real profession. I remember being greatly impressed by his enthusiastic devotion to the welfare of his Alma Mater and by his almost boyish love of his old

college fraternity. In fact, Colonel Sprague was one of the most human men I have ever met.

Leo Greendlinger, vice president of the Alexander Hamilton Institute, who was a student in Colonel Sprague's classes, gives the following picture of him as a teacher, also written for the introduction to the fifth edition of *The Philosophy of Accounts*. He writes:

Alexander of Macedon is responsible for the saying, "I am indebted to my father for living, but to my teacher for living well." The teacher, indeed, never knows how far his influence extends, and this is even more true today than in ancient times, because now the teacher molds the minds of so many more. Colonel Sprague was the influencing mind over the thousands who received his instruction at New York University. He combined the rare qualities of a sound pedagogue and a capable practitioner. As a result, his presentation of "the philosophy of accounts" shows the use of his theory as a background to explain the facts of the actual situation.

Charles Ezra Sprague remained a student throughout his life and because of that he appreciated and understood the workings of the minds of his own students. The atmosphere of his classroom was primarily that of *learning* as opposed to mere *teaching*. He required high standards on the part of his students, not as the arbitrary schoolmaster might do, but as the leader who could be content with nothing less. He seemed to learn as he taught, and he worked harder than any member of his class to attain results which satisfied him and helped the student.

He never lost his patience, but rather repeated and repeated again to make sure that what he was explaining was clear to the "marginal" mind in the class. In fact, his habit of repeating was practised so much that students who knew him well learned to judge the relative importance of his principles by the number of times that he repeated them. For example, he never missed an opportunity to point out the fallacy of the practice of using the misnamed "merchandise account." At every chance he discussed that conglomeration in which items of different values are massed under one sum, leading to a "result" that is meaningless.

He possessed unusual tolerance, and those of us who remember our experience in passing through the scholastic mill know how important a virtue that is from the standpoint of the student. No "doubting Thomas" was ever dismissed by him abruptly or with sarcasm—which is many a teacher's delight—but through

an exposition of the fundamental principles, the inquiring mind was, in practically every case, clearly convinced.

The emphasis I have laid on his tolerance, his unselfish use of his time and energy, his great popularity, and his ability to illustrate with pat anecdote the problems he propounded does not imply that he was "easy" with his students. He was never unduly severe, but in examinations he would punish the student in true pedagogical form for every mistake, whether an ungrammatical construction, an error in method, or what not. Ratings of eighty and ninety per cent were quite usual in Colonel Sprague's classes, but I have not known of many, or any, cases of one hundred per cent.

I well recall my interview with the Colonel in connection with his rating of my thesis for the master's degree. I raised the question as to the justice of a certain deduction of three points. Immediately his answer was: "You had several typographical errors which, of course, didn't affect the quality of your thesis; but in preparing a thesis for the master's degree I expected greater care from you." I had nothing more to say. Instead of considering the Colonel's action unnecessarily severe, I realized that it was an invaluable lesson on the importance of carefully preparing important documents. Perhaps that lesson did not teach me very much about accounting; it did teach me a great deal about care and thoroughness in business matters, and that is what the Colonel intended.

Beyond a doubt Colonel Sprague realized that his subject offered the teacher very great danger of being dull and uninteresting. Presenting sets of figures always has a tendency to lull an accounting class to sleep. That tendency, however, never materialized in his classes. He was one of those men of genius who can put romance into accounting statements and analyze figures as if they were mystery stories. It was no wonder that his classes were notable for the interest he put in them.

Colonel Sprague'e spirit will always remain, and his memory will always be dear to those men of New York University School of Commerce, Accounts, and Finance who were privileged to hear him and know him. His contribution as a teacher will be a lasting monument.

Another of Colonel Sprague's students, Harry A. Hopf, said of his former teacher at the time of the unveiling of a memorial tablet to him on June 5, 1922:

Among a handful of practical men striving valiantly and not always successfully to acquire the ability of imparting knowledge to their auditors, the mind's eye discerns clearly the tall, graceful figure of Colonel Sprague,

dominating his associates by the strength of his intellect, the grasp of his subject, the lucidity of his reasoning, and the forcefulness of his presentation.

His the trained mind and philosophic approach, his the control of fundamental principles, his the power to associate cause and effect, and his the faculty of sustaining the interest of students. Small wonder, then, that men flocked to his classes and enthusiastically acknowledged his ability to train them how to think in terms of accounting. To listen to Colonel Sprague's lectures was to subject oneself to a liberal education in the art of expression and the development of poise, judgment, and synthetic reasoning.

Still another of his former students recalls the Colonel's more-than-ordinary interest in the men associated with him in his classes in this way:

It was a busy Saturday morning, so busy that it was with wildly beating heart that the youth pushed himself towards the Colonel's office. It was only because extreme measures were needed that he dared go at such a time. He had just received a long and involved reference blank, required by the Government in connection with an application for a position in the consular service. The time limit for submission of the application had almost expired and he had yet to find one more reference, a difficult thing to do with his limited number of business acquaintances. He had thought of the Colonel, but not until he saw his coveted chance of appointment slipping away did he have courage to approach this busy man on a personal errand.

What a surprise he received! At once Colonel Sprague set about filling out the blank and then, when it was completed and returned to the young man, in his most cordial, friendly manner his teacher wished him good luck to go with it.

Other students and associates of Colonel Sprague remember him for the rare charm that held the least interested student in a subject that might easily be dull. His facility for weaving into his lectures material from varied sources, anecdotes which exactly accented the point under consideration, and bits that were practical, illuminating, or even inspirational, made them entirely unlike the usual college lecture. Yet each of them emphasizes that his discussions in the classroom were built upon the soundest accounting theory and prac-

tice, and that their popularization was simply his way of presenting the subject. His lectures were most carefully prepared, with each such an important link in the entire chain that to miss one was a real loss. In consequence his classes were never "cut," even though they were all scheduled at night.

As Dr. Johnson mentioned in his introductory statement from *The Philosophy of Accounts* previously quoted, the Colonel always attended his classes attired in correct formal dress. This has not been forgotten by his students and it is one of the first bits of personal history that each recounts. In other men they might have considered it an eccentricity, but with him it was taken as a matter of course; as one of the distinctive expressions of his personality. In private life it was Colonel Sprague's habit to "dress" for dinner each evening.

Colonel Sprague believed in punctuality and practised it. His lectures began on the scheduled minute. Never was he known to be late. While these lectures came to an official close at an appointed time, he was often to be found in the classroom an hour later surrounded by an eager group of men, held by his conversational charm as he answered their questions and took part in discussions which arose.

Frequently those who recall this pioneer teacher in the School of Commerce emphasize the personal interest which he took in his students. One of them illustrated his story in this way: He had been hard at work on the thesis for the master's degree, but he had been prevented by the serious illness of his wife from getting the paper to Professor Sprague for his approval until two days before it was due in its final form, but the busy bank president, who was not considered to be a teacher during banking hours, took two hours from his morning to go carefully over the thesis and give it his approval so that it might be ready to present at the hour when due at the University.

It was this friendly, human interest in his students and in their problems that endeared him to them. Many men in his position

would have treated the teaching as the incidental thing that it actually was, but his hope for the development of the School was so deep, so sincere, that he gave to his part in its growth the same conscientious, serious thought that he put into his work as a certified public accountant and as the head of a banking institution.

A memorial tablet prominently placed in the lobby of the building at New York University which now houses the School of Commerce, Accounts, and Finance, unveiled on June 5, 1922, does honor to this man of vision and courage who did much to make possible a new type of education for the young man whose aim is a career in the business world.

V

ARTICLES of timely interest in the specialized field of banking with which he was associated often brought the name of Colonel Sprague before the public, and to a very different one—through the newspaper columns open to the letters of readers—he addressed himself on whatever question was foremost in his thoughts at the time. His language interests probably led him most often in later years to express his opinion publicly and he argued for Esperanto, Volapük, and the Irish-language revival in this way. On one occasion, at least, he wrote on croquet, publishing the English rules for the first time in the United States, and several times his connection with a group pressing the advantages of simplified spelling caused him to write in its behalf. He believed so earnestly in the advantages of spelling simplification that in several of his books the forms which he hoped to bring into general usage were used.

In addition to writing articles for business magazines, such as *Business* and *The Office*, he took an active part in the publication of two, acting as associate editor of *The Bookkeeper* and of *The Journal of Accountancy*.

Among Colonel Sprague's contributions to periodicals were: "Postal Savings Banks," in the December 24, 1908, *Independent;* "Surplus and Dividends," in the *Bankers Monthly* for December 1910; and "Test of 3½ Per Cent Interest," in the same publication for November 1911. The *Annals* of the American Academy, in September 1907, carried two of his discussions: "Proper Basis of Bond Accounts When Held for Investment," and "Valuation of Bonds on an Income Basis." The 1907 publication of the National Conference of City Government contained his "Taxation of Savings Banks."

Newspaper articles on banking subjects included one on machine counting at the time when he was concerned with inventions of that

kind for bank use, and another on how a bank's employees may be kept honest.

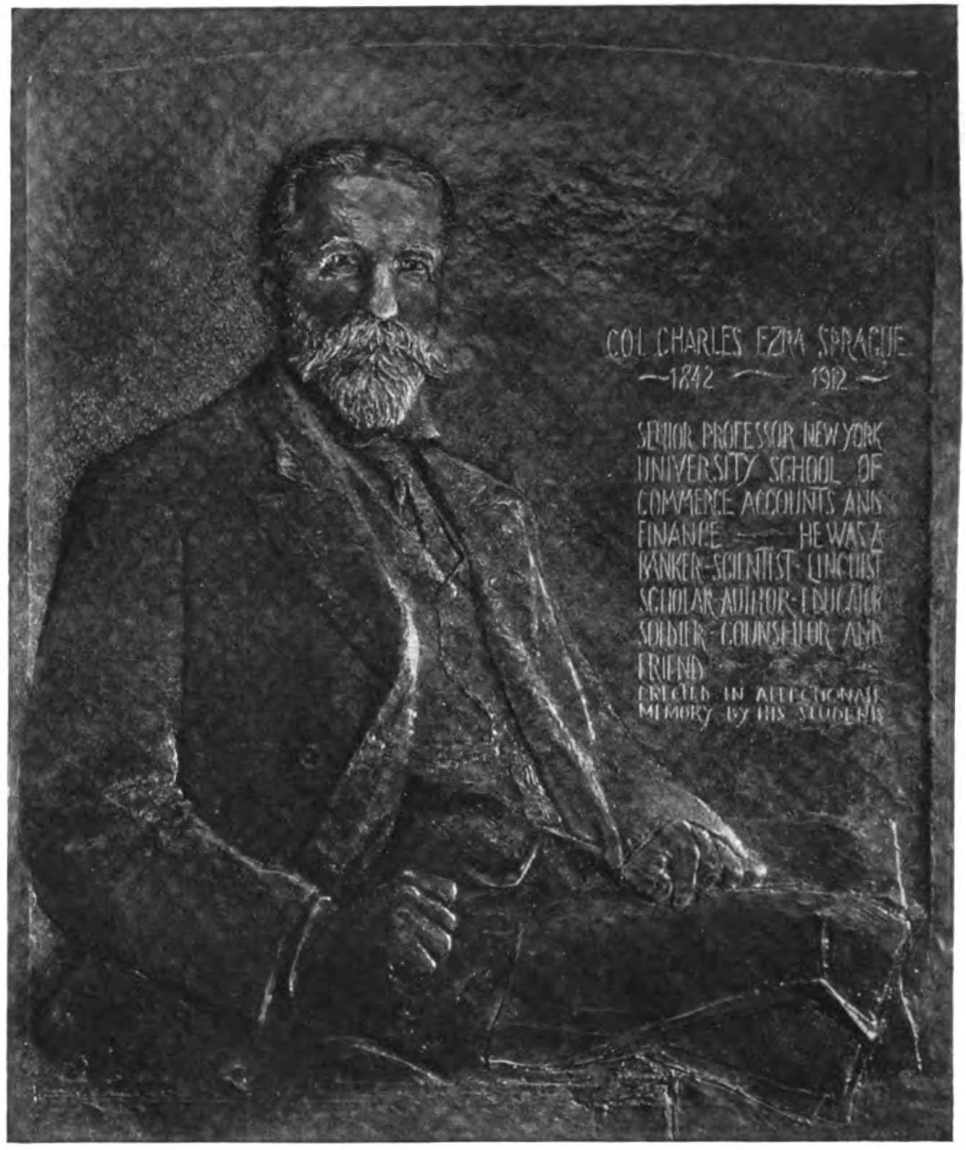
The bulk of Colonel Sprague's writings appeared, however, in book form and are, for the most part, technical, an exception being his *Handbook of Volapük*, in which he introduced the proposed universal language to the American people, soon after his own conversion to the idea in Europe. His published works on banking and accountancy include: *The Algebra of Accounts* (1880); *The Accountancy of Investment* (1904); *Extended Bond Tables* (1905); *Problems and Studies in the Accountancy of Investment* (1906); and *The Philosophy of Accounts* (1907).

While most of these were printed privately, a few were brought out in later editions by publishing companies. The most notable is *The Philosophy of Accounts*, which appeared in fourth and fifth editions in 1920 and 1922, a decade after the writer's death. In the fourth edition the simplified form of spelling which Colonel Sprague advocated was retained by the Ronald Press, but in the fifth edition the usual forms replaced the simplified words.

A treatise on compound interest was included in a second edition of *The Accountancy of Investment*, a second book of extended bond tables followed the one of '905, and *Logarithms to Twelve Places*, *Amortization*, and *Tables of Compound Interest*, appeared at intervals between 1900 and 1907.

Of this considerable amount of writing, the outstanding work is *The Philosophy of Accounts*. The reasons for its importance in the literature of accountancy were well set forth by Henry Rand Hatfield, dean of the School of Commerce at the University of California, who wrote one of the introductory letters to the fifth edition. Dr. Hatfield said:

> For a hundred and fifty years after the time of Pacioli's *Summa*, little was written in a serious way on the theory of double-entry bookkeeping. It is true that many works on double-entry bookkeeping were published, but almost



BRONZE PLAQUE OF COLONEL SPRAGUE IN THE ENTRANCE HALL
OF THE SCHOOL OF COMMERCE BUILDING,
NEW YORK UNIVERSITY

all of them were mere handbooks, serviceable in drilling the student in the art of bookkeeping, but barren of theory. Pacioli's work itself, vastly important though it has been, is a book of practical directions, telling how books are to be posted, how to check back a ledger, how to enter an inventory—even how to mark the book with the sign of the cross—but paying no attention to theoretical matters. For generations little was written that was at best more than a half-concealed plagiarism of Pacioli. Even in later times there has been a surprising adherence to tradition, and rules and forms, directions and explanations have from writer to writer followed the precedent set in earlier years. In general, the literature of bookkeeping is a dreary succession of banal directions, showing little originality, little systematic thinking.

This is particularly true in America. When Sprague's *The Philosophy of Accounts* appeared in 1907, there were, indeed, few American texts which could lay any claim to scientific distinction. There were many texts written primarily for commercial schools; there were some sets of intelligent answers to accounting problems; there were one or two books dealing with some phase of corporation accounting; there were a few excellent works (among them Sprague's own *Accountancy of Investment*) dealing with some limited field of accounting; but one may search in vain for any general treatise dealing with the theory of accounts.

In England the situation was scarcely better as regards theory. Even the masters of accounting, honored alike on both sides of the Atlantic, were blind followers of tradition in regard to the theory of bookkeeping as may be instanced by quoting from one, perhaps the acknowledged leader of them all, who, in explaining a simple balance sheet says: "The owner is creditor of a business for 1,000 pounds," and within the compass of the same paragraph, following a time-worn but inexcusable tradition, states that the proprietor's capital is the excess of assets over the liabilities.

If, then, one wishes to appraise the value of Sprague's contribution, consideration must be given to the paucity of valid theory in the current textbooks of his day. It is the contrast between *The Philosophy of Accounts* and what went before that gives significance to the work.

Primarily, praise is due to the successful effort made to give a sane presentation of the fundamental principles of double-entry bookkeeping. The approach to bookkeeping, in earlier authors, was generally through the transaction. The isolated journal entry was regarded as the central fact in bookkeeping. The equivalence between debit and credit was treated as its fundamental principle. But that is formal. Double-entry bookkeeping might exist, with practically

all of its benefits to business, without debits or credits. Sprague shows that the bookkeeper is not interested in a mere game of matching debits and credits, but that he is interested in preserving an accurate record of assets, of liabilities, and of changing proprietorship. He presents to the student an explanation of technique which relates itself to an obviously desirable end: knowledge of the status and the progress of the business, grouping all around the balance sheet, "the groundwork of all accountancy, the origin and the terminus of every account."

Because of this method of handling the subject, there is an avoidance of the previously well-nigh universal futility of framing some universal rule for determining debits and credits. This persistent attempt of earlier writers has generally led to confusion and absurdity. The favorite formula was: Debit what the business receives. But it requires considerable mental gymnastics to apply this formula, when, for instance, the student is faced with the problem of booking a loss by fire. The naïve thinker has difficulty in discovering the thing received, although the sophisticated student of bookkeeping rules posts an imaginary person called "profit and loss," or "loss by fire," seated on a pile of ashes, who receives the burned property.

In most bookkeeping texts the attempt at a single rule leads ultimately, not merely to gymnastics and confusion, but to contradiction and absurdity. But Sprague has emphasized the fact that debit means addition in one class of account and subtraction in the other two classes. From this he shows that in each of the nine possible combinations occurring in bookkeeping entries, a debit always is accompanied by a corresponding credit—a convenient check on accuracy rather than a principle. And the result is not merely a rule-of-thumb, not merely a clear and correct statement, but an explanation which is expressed in terms significant to the desired result of all bookkeeping.

The older explanation trained the student to look upon entries in the books as a series of records of receivings and givings, not always clear as to whether the recipient was an abstract "business," or the person named at the top of the account. After working through a month or a year, recording esoteric receipts which apparently have nothing to do with business interests, the student performed a mysterious rite called "closing the books" (accompanied by certain cabalistic marks, always in red ink, or the magic would not work), and behold, instead of a simple record of receivings and givings there appear "assets," "liabilities," and "net worth." Sprague avoids this fantastic approach to bookkeeping. Entries are made because every business man desires a record of assets, liabilities, and proprietorship, and, the conventions by which positive and

negative items are recorded being explained, the whole process becomes rationalized and intelligible.

A third service rendered to accounting theory is the abandonment of the conventional classification of accounts. This most frequently was a division into personal and impersonal accounts. But in almost every case (there are a few exceptions) personal accounts included both accounts receivable and capital, which are altogether dissimilar; and impersonal accounts included profit and loss and notes receivable, which are also dissimilar. Accounts receivable and notes receivable, which in many respects are almost identical, on the other hand are separated, as are also proprietor's capital and profit and loss, although they are so much akin that once each year they blend and merge into the other.

Sprague makes a simple, logical division, one group containing the assets and liabilities, the other containing capital and profit and loss. He thus substitutes systematic treatment for a classification which was made upon one hand of meaningless and unreal distinctions, and on the other of a grouping together of categories which should be kept separate.

Mention may also be made of Sprague's refreshing freedom from the trammels of convention so prevalent in accounting. For decades bookkeepers continued to use "to" and "by" when the two-column journal made them necessary. The daybook, now happily discarded, continued as Row Fogo has shown, long after the necessity which existed in the days of Pacioli had disappeared. Even in this somewhat careless age, moral maxims still appear in many a bookkeeping text in a way foreign to any other scientific writings, merely because the first treatise was written by a Franciscan monk who interlarded his text with warnings against sloth, and inculcation of attendance at mass. It is then really refreshing to find independence of tradition in a work on accounts. Sprague tells us that the record in the stubs of a check book is a real account; that the arrangement of accounts and books may be indefinitely varied, that the ordinary form of ledger account may at times advantageously be abandoned. He has done much to introduce flexibility and sense in place of subservience to convention.

These are some of the things which make *The Philosophy of Accounts* noticeable. As to the influence which the book has had on subsequent writers, one has only to examine the treatises which have appeared since 1907. These show clearly the influence of Sprague's teaching. They may differ in detail; the author in some instances may even unduly emphasize what he considers a radical variation from Sprague's formula, but the resemblance is greater than

the differences. The sanity and clarity introduced into accounting literature by Sprague is inestimable in its value, imperishable in its influence.

It is no detraction to the service rendered by Sprague that some of the points emphasized in *The Philosophy of Accounts* have been more or less fully brought out by an occasional writer in Italy, in Switzerland, in Germany, or by Thomas Jones in America. Most of these writers were little known or have been more than half forgotten. They had little effect in raising the standard of bookkeeping texts. It remained for Sprague to present a well-rounded treatise, which marks a real step in advance in American accounting literature.

John Rice Loomis, long a prominent accountant in New York City, appraised this particular work of Colonel Sprague in the following manner as his contribution to the introduction to its fifth edition:

Fourteen years ago there was published *The Philosophy of Accounts* which became at once an accepted authority as to the meaning, purpose, and method of use of accounting records. Such prompt recognition indicated that the subject matter of the book was of important and immediate interest, and that its treatment was of unusual excellence, embodying the thoughts, research, and experience of the writer. While most people who are interested in a subject think about it to some extent, only a few fortify their thoughts through research to see whether their conclusions are based upon facts, and fewer still establish their conclusions by putting them to the test of practice. This book is the product of all three processes.

It was to be expected that Colonel Sprague's work would have its effect upon the students who took it up, for the personality of the man is inseparably associated with his achievements. Upon those who knew him in any relation, whether as a colleague, friend, or teacher, he very distinctly impressed himself, not through effort so to do, but through his marked individuality, so that any appraisal of the effect of his work must be colored by the remembrance of his qualities.

A man highly gifted by nature and cultivated through liberal and yet intensive study, he very naturally became a leader in the sphere in which he elected to move. That this sphere should have been "accountancy" was perhaps somewhat surprising, for at the time he first became identified with this calling its rewards were not so attractive as they have since become, nor did he attempt to earn them through his practice. It was fortunate for the new profession, however, that he elected to follow it. His devotion to his work was manifested first in what may be termed the "dark ages" of accountancy when about thirty-

five years ago the individual accountant began to lift his head above the waters and to recognize others of his species, with a resultant drawing together. It was then that the earliest associations of individual practitioners began to take shape and the National Institute of Accounts and the American Association of Public Accountants were organized. That Colonel Sprague should have been among the earliest to assume membership in these organizations was characteristic of the man, for he had little to gain for himself and much to give to others. This was true—it may be remarked—not only of him but of many others of those earnest pioneers who believed that there was a need of trained accountants and desired that there should be men qualified to meet the need.

When these earlier organizations had been in existence for some ten years and when—owing at least in some part to that fact—organized effort was made to obtain the C. P. A. law in New York, Colonel Sprague, as might have been expected, was ready to assist in every way possible. When the first certificates under the new law were issued he received Number 11 in due alphabetical order, and soon after the New York State Society of Certified Public Accountants was organized, he became a member. It was much, in this early stage of associated effort, to have the coöperation of such a man. His acquirements were so extensive, his plans for the advancement of accountancy so definite, his interest so sympathetic, that all who worked with him were stimulated by the contact. As is well known, Colonel Sprague became a member of the first Certified Public Accountant Examining Board and gave to it the kind of service which he would naturally give; the service had to be its own reward but this, from his point of view, was ample compensation.

Colonel Sprague shared the vision that the time would come when facilities would be established for training men to become fully qualified accountants, and every effort which led towards that end received his sympathetic support. Therefore, when it became manifest that the time to translate his vision into fact had arrived, he joined whole-heartedly with others who were of like mind in the organization and support of the School of Commerce, Accounts, and Finance of New York University. To this institution, with its small beginnings, he lent the aid of his technical knowledge and experience through the period of years during which he was such a successful and highly esteemed teacher.

It is a far cry from the days when through much effort and with very slight recognition the first definitely organized course of accounting instruction was coördinated with a long-established institution of higher learning, to the present when the daily papers and highest class magazines carry the display advertising of many schools and colleges offering accountancy instruction. Those who were

instrumental in this early achievement were indeed pathfinders blazing the way. The way has been made smoother since then, but its direction and general features remain unchanged.

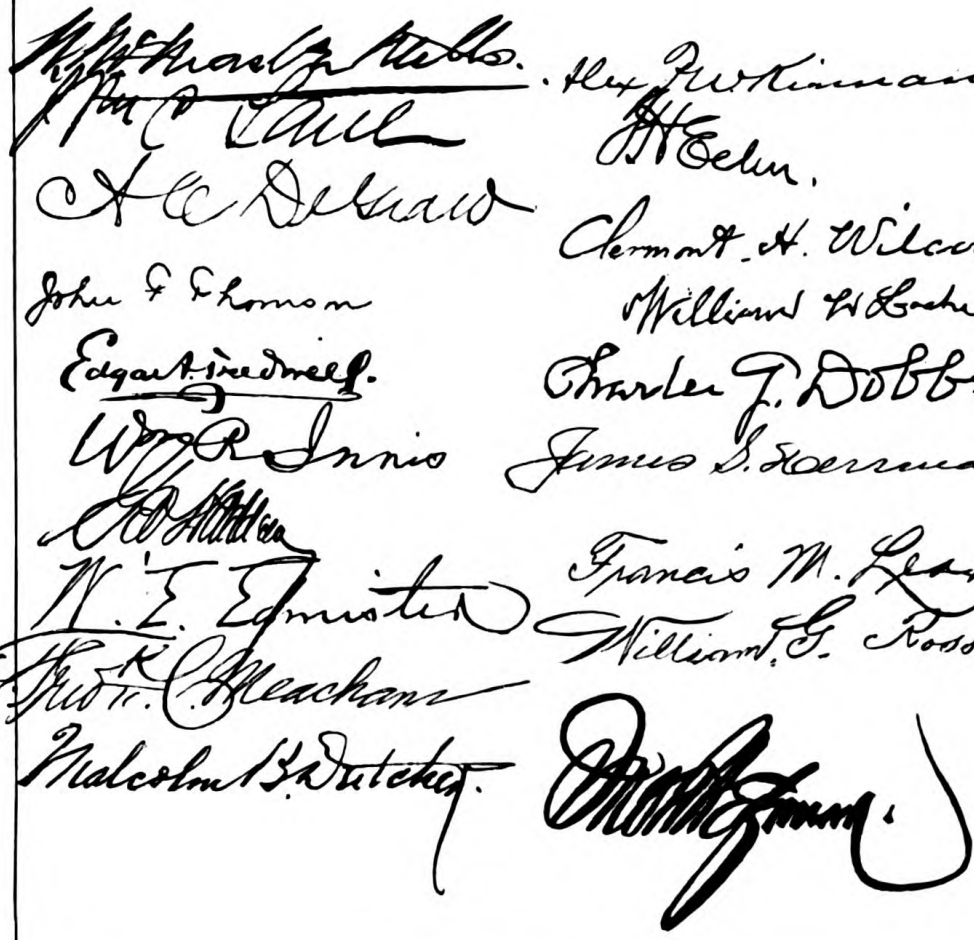
It was characteristic of Colonel Sprague's work that his special contribution to the literature of accounting should be *The Philosophy of Accounts*, for his mind insistently sought the reasons for any action and was more interested in the principle than in the mechanics—with the "why" rather than with the "how." Yet procedure was by no means neglected, and in a marked degree his book makes clear the regular steps through which the transactions—for whose record the accounts are created—should be successively, logically, and accurately expressed. Abstract principles or abstract rules find little place in his work, but the student is led to see the "wherefore" as a preliminary to each successive record up to the last.

No one can claim that this deductive method originated with or was limited to Colonel Sprague, but it is doubtful if any emphasized it to such a degree and in so comprehensible and felicitous way. His work had made and will continue to make its impress upon the study of accountancy, but in the minds of those who knew him his largest contribution was the gift of himself, and this is always the supreme legacy.

Perhaps the tribute to *The Philosophy of Accounts* which Colonel Sprague would have most appreciated was one made by his colleague, Dean Joseph French Johnson, who wrote:

> I had tried to read two or three others [books on the subject of accounting] but had never got interested. But his book gripped me at once and I read it through at one sitting and I am proud to say that I feel sure that I understand it. In his book, as in his lectures before students, his aim is simplicity and clearness. He cared nothing about the pomp of diction or the pretense of learning and scholarship. Like the real soldier he was, he aimed straight at the target and scorned just making a noise.

"His race well run,
His fight well won,
His work well done,
Now comes rest."



—A Page from the Resolution Passed by the Trustees of the Union Dime Savings Bank

VI

MANY persons have paid tribute to Colonel Sprague—to the business man, the teacher, the scholar—but those who knew him well emphasize the human qualities of the man. His soldierly bearing gave an impression of sternness; there was about his features a classical severity, a calmness, and a poise that created a feeling of great strength; but underlying this austere surface were human understanding, an extreme kindliness, a genuine interest in people, and a happy, lovable disposition, reflected in both his home and his professional life.

He loved humor and good fun, and often expressed himself aptly in punning comment, always original. His contemporaries tell of the many times in business conference when a witty remark from the Colonel prevented what might have been a difficult situation.

A strong sense of duty dominated him and he was almost unbelievably accurate in details of his work. He demanded both qualities —devotion to duty and exactness—in those who worked with him and under his direction. A natural leader, he was never self-assertive, and in conference was usually the last man to voice his opinion, and then not without its being requested. His ideas were well thought out, sound, workable, and frequently were the ones to be adopted. Anything new appealed to him, for here he could put into play the inventive turn of his mind which called for original thought.

Few of Colonel Sprague's business and teaching associates knew of the war injury which kept him from doing many of the things that he would have done had he been able to participate in them, but he never talked of himself unless he was drawn out and even then he changed the conversation as soon as it could be done, coming back to contemporary matters which interested him deeply. He had a never-ending fund of comment to make on news of the day. Although he was a

strong Republican, he was in no sense a politician, and his interest in politics was because of its timeliness, its importance, or its effect on business conditions.

The young men in his employ and in his classes always made the greatest appeal to the Colonel. To many of them he gave the same bit of advice: *Write down at once any idea which comes to you, regardless of time or place.*

For many years he took a small pad of paper and a pencil to bed with him and if an idea kept him from sleeping or awakened him by its persistence, he scribbled down notes on it in a shorthand system all his own. In the morning he set the idea down in better form. His contention was that good ideas frequently come when one is not prepared to write them down and that they are not recalled at a more convenient time.

His favorite music was that of a brass band and he never tired of hearing one. Other music he liked, but for the sparkle and aliveness of the music of the brasses he had a great affection and admiration, liking best of all to hear Sousa's Band.

"He possessed the modern spirit in everything he undertook," said an editorial in *Chapter Notes*, publication of the New York Chapter of the American Institute of Banking, in its issue following Colonel Sprague's death on March 21, 1912. "He was ardently progressive, not with the unbalanced zeal of bigoted fanaticism, but with the breadth of the thinker and the grasp of the trained logician," the editorial continued.

"As a man, he had courage and charity. He could be patient, even indulgent, with the incompetent, but for the shirk he had nothing but contempt," said this fellow worker who had known him well.

Again mention was made of the ill health that he suffered for many years with remarkable fortitude, uttering no complaint. But these many years of suffering had so reduced his resistance that an attack of pneumonia in March, 1912, was fatal.

Of all those who have commented on the work of Colonel Sprague, perhaps no one so fittingly pictured him as did his friend, Dean Johnson, when he wrote:

> He was a gentleman of the old school, courtly, sensitive, tactful; a man of wide culture with a genuine love for beauty in art and literature; a scholar without pride of attainment, but insistent in his love of scientific accuracy; a soldier, and in battle you felt that he would be a brave fighter; and in addition, a banker, an accountant, and a square, honorable, business man.