

Home Course In Road Making

III.—Method of Financing Improved Roads.

By LOGAN WALLER PAGE,
Director Office of Public Roads,
United States Department
of Agriculture.

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ciation, 1912.

It is a matter of sound business policy to require that all road taxes be paid in cash. In the past the collection of labor for road building has been compulsory and the collection of money voluntary. That experience has shown that this system must be reversed. A tax which is levied for the purpose of developing resources hitherto undeveloped, which development would add to the people's wealth, cannot be considered a burden in any respect. It is an investment.

As to the methods of raising money for road building purposes, there are two systems which have been employed in different parts of the country. Both with considerable success. One plan may be called the "pay as you go" system. Under this plan a small annual tax is levied, the proceeds of which may be used partly for the purchase of equipment and partly for actual work on the roads. This tax may be increased slightly at intervals, but



WORKING OUT THE TAX.

it continues to be paid as an annual tax, the proceeds of which are annually expended for road building purposes. This system has certain advantages, for example, in connection with this expenditure of the annual tax, while only a limited amount of work can be done each year, there is an opportunity for wasting large sums.

The people of the county gradually adapt themselves to the changed conditions, and the persons placed in charge of the road work have an opportunity of becoming efficient by their own experience before they come to handle larger sums of money, and another thing which has considerable weight with a large class of people is that the county is kept out of debt. Another advantage of this system is that when a county has a large taxable wealth a small annual levy will yield a large sum as can be wisely expended.

The more enlightened and the more commercial a people are the larger is the application of the credit system in their business. In the early settlement of this country the money for development and business enterprises was borrowed from Europe. Gradually the eastern states increased in wealth to such an extent that they not only paid their European debts, but had money to loan for the upbuilding of their sister states in the west. At the present time some of the western states are joining with those in the east in lending money to Europe. During the past 100 years on the system of "going into debt for public improvements" this country has risen from a small dependent nation to the head of the list.

The disadvantages of the "pay as you go" system are that the work of road building proceeds too slowly. In a county which has 500 miles of road, 100 miles of which should be considered its main thoroughfares, if it raises a tax sufficient to build five miles of good road each year twenty years will be required to improve the 500 miles, and many of the citizens of the county would continue to pay taxes for years before they would receive any benefit therefrom.

The system of raising money for road building by issuing bonds is generally unpopular, because people dread the idea of debt.

The great advantage in the system of borrowing money for road building is that by securing the larger sums of money for immediate expenditure the work can be pushed more rapidly, and the roads which would otherwise require twenty or thirty years for their improvement can, under this system, be finished in four or five years. The people of the county begin to receive benefits from the work more quickly, and the benefits are sufficiently great to enable them to pay the interest on the borrowed money and to provide a sinking fund to pay back that money with more ease than they could pay the annual taxes in advance of the completion of the road.

Under the "pay as you go" plan the present generation builds the roads and

the next generation gets the benefit of them. Under the bond issue policy both the present and the future generations receive the benefits and both help to pay for them.

It may be argued that the system of borrowing money for road building is more expensive for the reason that the money borrowed must be paid back as well as the interest thereon, which at 5 per cent in twenty years will amount to as much as the principal, and therefore for each dollar borrowed two will have to be paid back at the end of twenty years. This is not strictly true, however. The money will be borrowed as needed. Furthermore, a few thousand dollars placed in the bank at compound interest is sufficient for a sinking fund.

The above objection would in a measure apply to any similar transaction in the business world, and yet today 90 per cent of all the business of the civilized world is done on a credit basis. If nations, states, counties and individuals had listened to this argument this country of ours would today be almost as little known and as little developed as the continent of Africa.

When a community is building public roads for the use of its people all of the money borrowed for this purpose is placed in circulation among the people. They use it in their business transactions; they make it earn an interest often worth far more to them than the interest which the county pays for the sum. In other words, the county has the roads and the money which has been spent upon them.

The whole structure of our industrial and governmental fabric rests upon the mechanism of credit. The amount of legal tender actually in circulation in the United States in 1910 was only \$34.52 per capita and would be pitifully inadequate to meet the demands of business if all transactions were conducted on a cash basis. The building of our great railroads, the financing of our war of independence and subsequent conflicts have been conducted through the powerful agency of credit. Our entire banking system, involving \$1,853,834,000, rests upon the foundation stone of credit.

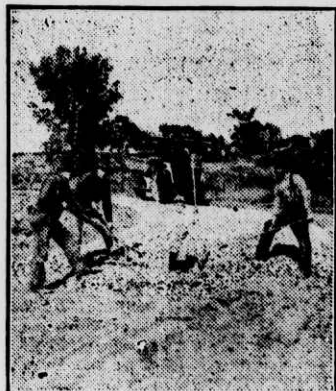
Would it be wise to advise a thrifty young farmer to refrain from buying a farm because he had not the entire purchase price in cash? Would it have ever been possible for the vast domains of the early landed proprietors to be divided up into small farms if the practice of partial payments had not been introduced?

It is evident that the construction of a large mileage of improved roads at one time would result in a lower cost per mile than if the roads were built a mile or so at a time, as the contractors having large quantities of material could utilize their equipment and material at less relative expense than on small jobs.

Because improved roads benefit all interests in the country all interests should help to pay for them. A county bond issue usually levies the cost upon the town property as well as the county property and thus relieves the farmer of part of the burden which he now bears under the old district or township system. In nearly every county in the United States which operates under the "pay as you go" plan the county property alone bears the entire cost of road building.

A bond issue is not an unjust burden on posterity, because through the increase in the value of land and the development of agricultural resources posterity is benefited. Therefore the son who inherits the wealth thus produced by the preceding generation should certainly help to pay the cost of the factors which are instrumental in bringing about this wealth.

The increase in farm values as the result of road improvement is so great that the tax rate is frequently lower than before the issuance of bonds. To substantiate this point the following



BUILDING ROADS UNDER A CASH SYSTEM OF TAXATION.

extract is taken from a letter written by Hon. John L. Young, county judge of Dallas county, Tex., on June 21, 1911:

There is one very important item in connection with this county that I would call your attention to, and that is the reduction of taxes for the past five years, or, rather, since the building of good roads in this county. The value of property has increased to such an extent that the rate has been reduced from 22 cents in 1906 to 62 cents in 1910, or a reduction in taxes of 32 per cent, although we have issued bonds in the sum of \$1,500,000 in the meantime.

There is one thing certain, and that is that we must have money for road building and that this money must be raised by taxation. Whether we adopt the "pay as you go" policy and build the roads only as fast as the money can be raised by taxation or issue bonds and thus borrow money in large quantities and build the roads now is a question for each state, county or township to decide for itself. In making this decision that method should be adopted which will give the quickest and best results with the least burden upon the individual taxpayer.

The Scrap Book

Converting a Skeptic.

David Hume, the famous Scottish philosopher and skeptic, once for a short time involuntarily posed as an out and out Christian, and the story of very temporary conversion to orthodoxy is amusing.

Having fallen into a swamp at the back of Edinburgh castle, he called for assistance to a woman who was passing. At first she took no notice, but presently she asked:

"Are na ye Hume, the atheist?"

"Weel, weel, no matter," Hume said. "Christian charity commands you to do good to every one."

"Christian charity here or Christian charity there," the woman said, "I'll do naething for you till you turn a Christian yourself—ye maun repeat the Lord's Prayer and the Creed or faith I'll let ye grafel (grovel) there as I found ye."

And he had to repeat them.

Deeds of Aspiration.

What though your lot in life seems poor and small?

What though in great accomplishment you fail?

Let not the thought of this your soul appall.

Nor think your days are spent without avail.

A noble aspiration is a deed.

Though unachieved, and he who judges Upon his lofty throne will give it heed.

And all will be rewarded as they plan.

—John Kendrick Bland.

The Difference Between Them.

Joseph H. Choate and Chauncey Depew were invited to a dinner. Mr. Choate was to speak, and it fell to the lot of Mr. Depew to introduce him, which he did thus: "Gentlemen, permit me to introduce Ambassador Choate, America's most inveterate after dinner speaker. All you need to do to get a speech out of Mr. Choate is to open his mouth, drop in a dinner and up comes your speech."

Mr. Choate thanked the senator for his compliment and then said, "Mr. Depew says if you will open my mouth and drop in a dinner up will come a speech, but I warn you that if you open your mouths and drop in one of Senator Depew's speeches up will come your dinner."

A Frank Reply.

Walter I. Smith, who recently became judge of the Eighth judicial circuit, enjoys a good story even when it is at his own expense. He had a warm contest in the primaries when he was candidate for re-election to congress in 1910, his opponent being one of the insurgents. He had few votes to spare for the nomination.

"Before the election," said Judge Smith, "I wrote a letter to all the Republicans in the district. In it I urged them to come out and vote, saying that 9,000 Republicans failed to vote at the primaries' and that if they failed to vote on election day it might mean disaster to the party. I asked the person to whom the letter was addressed to vote and also to get his neighbors to do the same, closing with the statement that it would be a great help to the Republican party and I should regard it as a personal favor to myself."

"Among the replies I received was a copy of my own letter with a blue pencil mark round the words '9,000 Republicans failed to vote at the primaries,' and this written at the bottom. 'It's a good thing for you they did.'"

A Disturbed Taste.

The neighbors having dropped in informally upon the Suthrons during the evening, Mrs. Suthron suggests that if her husband will gather some mint from the mint bed in the garden she will mix for them a genuine Kentucky Julep. Mr. Suthron, who has indulged in a matter of seven or eight genuine Kentucky juleps prior to the arrival of the guests, goes willingly in search of the desired garnishment for the drink. He remains in the garden quite awhile, and finally the others go out to ascertain what causes the delay.

"Why don't you bring the mint, dear?" his wife calls.

From somewhere in the darkness comes the testy response:

"Jane, I've eaten my way twice around this lot. I've chewed geranium leaves, grass, catnip, tulips, onions, sage and burdock, but blamed if I can find a sprig of mint anywhere."—National Monthly.

The Heroine of the Tale.

When Congressman J. Hampton Moore was a reporter in Philadelphia he was assigned one night to go out and get a human interest story about a woman who had died at the age of eighty-eight, leaving a twin sister, with whom she had lived for fifty years, as sole survivor of an old family.

The house stood opposite a cemetery on the outskirts of the town, and Moore wished, as he pulled aside the rope to ring the bell, that his city editor wouldn't be so fertile with his ideas of human interest stories. A woman friend of the aged sisters opened the door and ushered J. Hampton into the parlor, over in one corner of which rested the dead sister in her coffin.

The neighbor seemed to feel it was up to her to entertain the reporter while he was waiting for the other sister to drag herself in for the interview. By way of small talk the woman motioned with her thumb in the direction of the coffin and remarked:

"That's the lady that died."

"I suspected as much," replied Moore. —Philadelphia Record.

TO COMPROMISE ON JUDGE HUGHES

An article written by the political expert of the New York Sun, appeared in that newspaper Sunday. The New York Sun is a spokesman for the Wall street interests and a "big business," generally, and is a fanatical supporter of President Taft against Theodore Roosevelt.

According to the Sun, potential republican leaders friendly to the president have become convinced that, even if he shall be nominated, he cannot be elected. These leaders, who believe their party to be of vastly more importance than any man in it, no matter how exalted his station, declare "they will take any reasonable step which would seem to insure victory in November."

And these leaders, says the Sun, believe that the most reasonable step would be to set aside Mr. Taft and nominate in his place Charles E. Hughes, former governor of New York and now an associate justice of the supreme court of the United States.

Public disapproval of the Taft administration's forcing through of the Aldrich-Payne tariff bill and the irreconcilable differences between Mr. Taft and Colonel Roosevelt, are given by the Taft organ as the chief reasons why the renomination of Mr. Taft would make democratic victory in November inevitable.

EQUAL SUFFRAGE CLUB AT U. OF M.

Missoula, April 11. Fifty students, men and women, of the University of Montana have organized an equal suffrage club at the University and propose to start a campaign in Montana to bring about legislation providing for votes for women. To reach women of the state directly the idea of the club is to found numerous clubs in the different parts of Montana, all of which will work in co-operation with the University organization. A systematic series of letters is also to be sent out to the legislators of the state in an effort to secure their support for the movement. It is hoped to induce both parties to incorporate planks providing for equal rights in their platforms for next fall.

The Pessimist.

During the populist times when everybody was bemoaning the terrible fate of the country and all the inhabitants thereof, when long whiskered orators were preaching pessimism and populism, Ben King, an unheard of poet, sprang into national fame by writing the following, which got the whole country to feeling better, and which resulted in the overthrow of the populist craze:

Nothing to do but work,
Nothing to eat but food,
Nothing to wear but clothes
To keep from going nude
Nothing to breathe but air—
Quick as a flash 'tis gone.
Nowhere to fall but off,
Nowhere to stand but on.
Nothing to comb but hair.
Nowhere to sleep but in bed.
Nothing to weep but tears.
Nothing to bury but dead.
Nothing to sing but songs.
Ah, well, alas, alack!
Nowhere to go but out.
Nowhere to come but back.
Nothing to see but sights.
Nothing to quench but thirst.
Nothing to have but what we've got.
Thus through life we are cursed.
Nothing to strike but a gait:
Everything moves that goes,
Nothing at all but common sense
Can ever withstand these woes.
—Ben King.

Do you know what killed Julius Caesar?
No, what?
Too many Roman punches.—Columbia Jester.

Work of the head decreases the work of the hand.

Nothing is possible to him who dreams only of what might have been, when hope is gone, comes fear and slavery.

Nature intends that men should help each other rather than fight each other.

Laughter is the pepsin for mental dyspepsia.

LOCAL MARKETS

Wheat, No. 1 Nor. 81
Wheat, No. 1 Turkey. 79
Flax (per bu.) 1.08
Barley (per 100) 1.20
Oats (per 100) 1.20
Eggs 29
Butter 30
Potatoes (per 100) 2.25

FARM LOANS

C. E. Shoemaker and Company
504 Main Street,
LEWISTOWN, MONTANA

George Chaussee
DRAYING AND TRANSFER
Coal delivered to any part of the city from either Montana Lumber Co., or from McCaul-Webster Elev. Co.
RATES
1,000 Pounds or less, \$50
3,000 Pounds or less, \$1.00
LET ME DO YOUR DRAYING.

COUNTY DIVISION

(Continued from first page)

had anything to say on the subject and responded with the statement that he was not a public speaker, but inasmuch as the evident object of the addresses made by the Harlowton gentlemen was one to discredit him in this community instead of county division he desired to make a statement as to the matter published in the Journal of March 22nd, and to which the Harlowton people took such strenuous exception. The matter was prepared with as much care as the information at hand would warrant at that time; that since that time he had carefully investigated the statistics of new counties and old, and he was sure the Harlowton people could find no fault hereafter as to the accuracy of the statements that would be published in the Journal, and that he felt confident they would prove more disastrous to the division cause than the figures as published heretofore.

At this time, W. A. Barkley of Oxford said: "We want you people from Harlow to understand that whatever Sam Small says in the Judith Gap Journal is so or not, it is so with us, whether it is so or not."

Oscar Sken wanted to make a statement in regard to the accuracy of the figures submitted in the Journal of March 22nd; that they had been passed upon by the commercial club and authorized to be published by that body; that owing to the shortness of time in which to collect the exact figures, the amounts were given always as approximately; that he could not see anything so very far out of the way in the statements authorized by the commercial club.

And this ended the meeting, and we believe the division movement at this time, and the committee from Harlowton were taken down town and entertained, and sent on their way rejoicing.

Just received, the latest Standard Novels in both paper and cloth binding. Drop in and make a selection.

Also a full line of Fancy Stationery of the very latest designs.

PALAIS ROYAL

W. L. McCLELLAND
Blacksmith
Auto Repairing
Guaranteed Absolutely Satisfactory
Judith Gap, Montana
ALBERTA F. MOFFET
Physician and Surgeon
Judith Gap, Montana

Notice for Publication.
Department of the Interior, U. S. Land Office at Lewistown, Montana, April 11, 1912.
Notice is hereby given that

Bert L. Foerschler
of Judith Gap, Montana, who, on August 28, 1909, made H. E. No. 58345, Serial No. 01097, for Lots 3 and 4, sec. 24, twp. 10n., range 15e., m. m., has filed notice of intention to make Final Commutation Proof, to establish claim to the land above described, before W. H. Peck, U. S. Commissioner, at Judith Gap, Montana, on the 6th day of May, 1912.
Claimant names as witnesses: August L. Shaffer, Casper T. Benson, George P. Reed, and George S. Haynes, all of Judith Gap, Montana. 21-25
—C. E. McKOIN, Register.

Great Northern Time Table.

No. 43.—For Great Falls, Spokane, Seattle and all points north, northwest and in Canada. 10:10 a. m.
No. 44.—For Kansas City, St. Louis, Chicago and eastern and southern points. 4:15 p. m.
No. 43 and 44 on the division from Great Falls to Billings stop only at Broadview, Judith Gap, Hobson, Stanford, and Belt.
No. 241.—For Great Falls and intermediate points. 12:27 p. m.
No. 242.—For Billings and intermediate points. 11:45 a. m.

Milwaukee Time Table.

No. 116.
Leave Lewistown. 1:45 p. m.
Arrive Judith Gap. 3:20 p. m.
Arrive Harlowton. 4:15 p. m.
Connects with mail train for the west.
No. 104-3.
Leave Lewistown. 8:00 a. m.
Arrive Judith Gap. 9:35 a. m.
Arrive Harlowton. 10:30 a. m.
Runs through to Three Forks.
No. 115.
Leave Harlowton. 6:00 p. m.
Arrive Judith Gap. 7:00 p. m.
Arrive Lewistown. 8:30 p. m.
Connects at Harlow with No. 116, eastbound.
No. 4-104 Runs through from Three Forks.
Leave Harlowton. 1:00 p. m.
Arrive Judith Gap. 2:00 p. m.
Arrive Lewistown. 3:30 p. m.

Notice for Publication.

Department of the Interior, U. S. Land Office at Lewistown, Montana, March 19, 1912.
Notice is hereby given that

Henry Bramwell Keen
of Judith Gap, Montana, who, on July 27, 1910, made H. E. No. 58374, Serial No. 01107, for Lots 1, 2, 3, 4, sec. 24, twp. 10n., range 15e., m. m., has filed notice of intention to make Final Commutation Proof, to establish claim to the land above described, before J. Small, U. S. Commissioner, at Judith Gap, Montana, on the 22nd day of April, 1912.
Claimant names as witnesses: Thomas H. Heath, Edmund N. Hooker, George J. Rice, and Wallace Kirkpatrick, all of Judith Gap, Montana. 19-23
—C. E. McKOIN, Register.

Lists 1-923, -924, and -925
RESTORATION TO ENTRY OF LANDS IN NATIONAL FOREST. Notice is hereby given that the lands described below, embracing 480 acres, within the Jefferson National Forest, Montana, will be subject to settlement and entry under the provisions of the homestead laws of the United States and the act of June 11, 1906 (34 Stat., 225), at the United States land office at Lewistown, Montana, on May 15, 1912. Any settler who was actually and in good faith claiming any of said lands for agricultural purposes prior to January 1, 1906, and has not abandoned same, has a preference right to make a homestead entry for the lands actually claimed. Those persons were listed upon the applications of the persons mentioned below, who have a preference right subject to the prior right of any such settler, provided such settler or applicant is qualified to make homestead entry and the preference right is exercised prior to May 15, 1912, on which date the lands will be subject to settlement and entry by any qualified person. The lands embrace a tract of 160 acres within unsurveyed but what will probably be, when surveyed, Sec. 25, T. 10 N., R. 13 E., M. m., described by metes and bounds as follows: Beginning at corner No. 1, a limestone marked H-1, whence the northwest corner of Sec. 1, T. 9 N., R. 13 E., bears S. 80 chains; extending thence N. 40 chains; thence E. 40 chains; thence S. 40 chains; thence W. 40 chains to the place of beginning. Variation 2° 52'. Said tract was listed upon the application of Persis Fay White of Judith Gap, Montana; List 1-923. A tract of 160 acres within unsurveyed but what will probably be, when surveyed, Sec. 26, T. 10 N., R. 13 E., M. m., described by metes and bounds as follows: Beginning at corner No. 1, a limestone marked H-1, whence the southwest corner of Sec. 36, T. 11 N., R. 13 E., bears N. 20 chains; extending thence W. 40 chains; thence N. 15 chains; thence E. 50 chains; thence S. 20 chains; thence W. 7.70 chains; thence S. 35.15 chains; thence W. 60 chains; thence N. 20 chains to the place of beginning. Variation 2° 52'. Said tract was listed upon the application of Persis Fay White of Judith Gap, Montana; List 1-924. A tract of 160 acres within unsurveyed but what will probably be, when surveyed, Sec. 27, T. 10 N., R. 13 E., M. m., described by metes and bounds as follows: Beginning at corner No. 1, a limestone marked H-1, whence the northwest corner of Sec. 1, T. 9 N., R. 13 E., bears S. 80 chains; extending thence N. 40 chains; thence E. 40 chains; thence S. 40 chains; thence W. 40 chains to the place of beginning. Variation 2° 52'. Said tract was listed upon the application of Edwin Erickson, of Chancellor, South Dakota; List 1-925. Approved March 7, 1912, S. V. Phelan, Assistant Commissioner of the General Land Office. 19-23

Notice for Publication.—Isolated Tract
Public Land Sale—No. 012562.—Department of the Interior, U. S. Land Office at Lewistown, Montana, March 11, 1912.
Notice is hereby given that, as directed by the Commissioner of the General Land Office, under provisions of Act of Congress approved June 27th, 1906 (34 Stat., 517), we will offer at public sale, to the highest bidder, at 10 o'clock a. m., on the 19th day of April, 1912, at this office the following-described land:
SW 1/4 sec. 4, NW 1/4 sec. 4 section 24, S 1/2 sec. 4, section 26, twp. 11n., range 17e., m. m.
Any persons claiming adversely the above-described land are advised to file their claims, or objections, on or before the time designated for sale.
—C. E. McKOIN, Register.
18-22 —WYLLYS A. HEDGES, Receiver.

Notice for Publication.
Department of the Interior, U. S. Land Office, at Lewistown, Montana, April 2, 1912.
Notice is hereby given that

Erick N. Waugh
of Judith Gap, Montana, who, on April 17, 1910, made H. E. No. 58345, Serial No. 01097, for Lots 3 and 4, sec. 24, twp. 10n., range 15e., m. m., has filed notice of intention to make Final Commutation Proof, to establish claim to the land above described, before J. Small, U. S. Commissioner, at Judith Gap, Mont., on the 6th day of May, 1912.
Claimant names as witnesses: Peter Quast, Nels Hanson, Henry P. Quast, and John E. Waugh, all of Judith Gap, Montana. 21-25
—C. E. McKOIN, Register.

Notice for Publication.
Department of the Interior, U. S. Land Office at Lewistown, Montana, March 22, 1912.
Notice is hereby given that

Jerry G. Lester
of Judith Gap, Montana, who, on April 9, 1910, made H. E. No. 47796, Serial No. 00891, for sec. 32, twp. 10n., range 15e., m. m., has filed notice of intention to make Final Commutation Proof, to establish claim to the land above described, before J. Small, U. S. Commissioner, at Judith Gap, Montana, on the 29th day of April, 1912.
Claimant names as witnesses: James H. Lackey, Edwin N. Hooker, Winifred H. Wells, and Clarence R. Stone, all of Judith Gap, Montana. 20-24
—C. E. McKOIN, Register.