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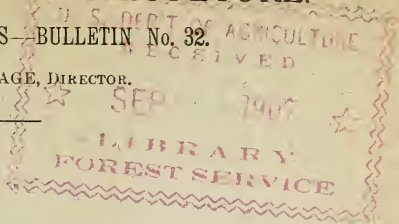
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Issued August 31, 1907.

U. S. DEPARTMENT OF AGRICULTURE.

OFFICE OF PUBLIC ROADS—BULLETIN No. 32.

LOGAN WALLER PAGE, DIRECTOR.

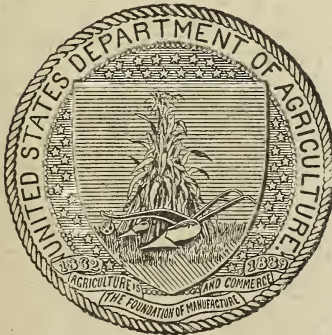


PUBLIC-ROAD MILEAGE, REVENUES, AND
EXPENDITURES IN THE UNITED
STATES IN 1904.

BY

MAURICE O. ELDRIDGE,

Chief of Records, Office of Public Roads.



WASHINGTON:

GOVERNMENT PRINTING OFFICE.

1907.

OFFICE OF PUBLIC ROADS.

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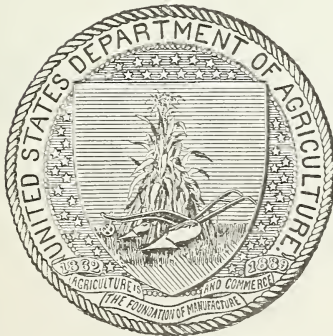
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LETTER OF TRANSMITTAL.

U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF PUBLIC ROADS,
Washington, D. C., May 28, 1907.

SIR: I have the honor to transmit herewith a manuscript giving the results of an investigation which has just been completed by this Office relating to public-road mileage, revenues, and expenditures in the United States in 1904, and to recommend its publication as Bulletin No. 32 of this Office.

Information has already been published on this subject for each State in Circulars Nos. 39-46 and 48-87 of this Office, but the results of the whole investigation are assembled in this paper for a more convenient study of the subject and in order that such comparisons and deductions may be made as will aid the public in locating defects in our present systems of road management.

It would be impracticable to give the names of all the public-road correspondents, the State, county, and township officials, and private citizens who, without compensation, have cooperated with the Department in furnishing the information contained herein. I take this opportunity, however, of extending the thanks of the Office and the Department to all those who have in any way contributed to the success of this investigation.

Respectfully,

L. W. PAGE,
Director.

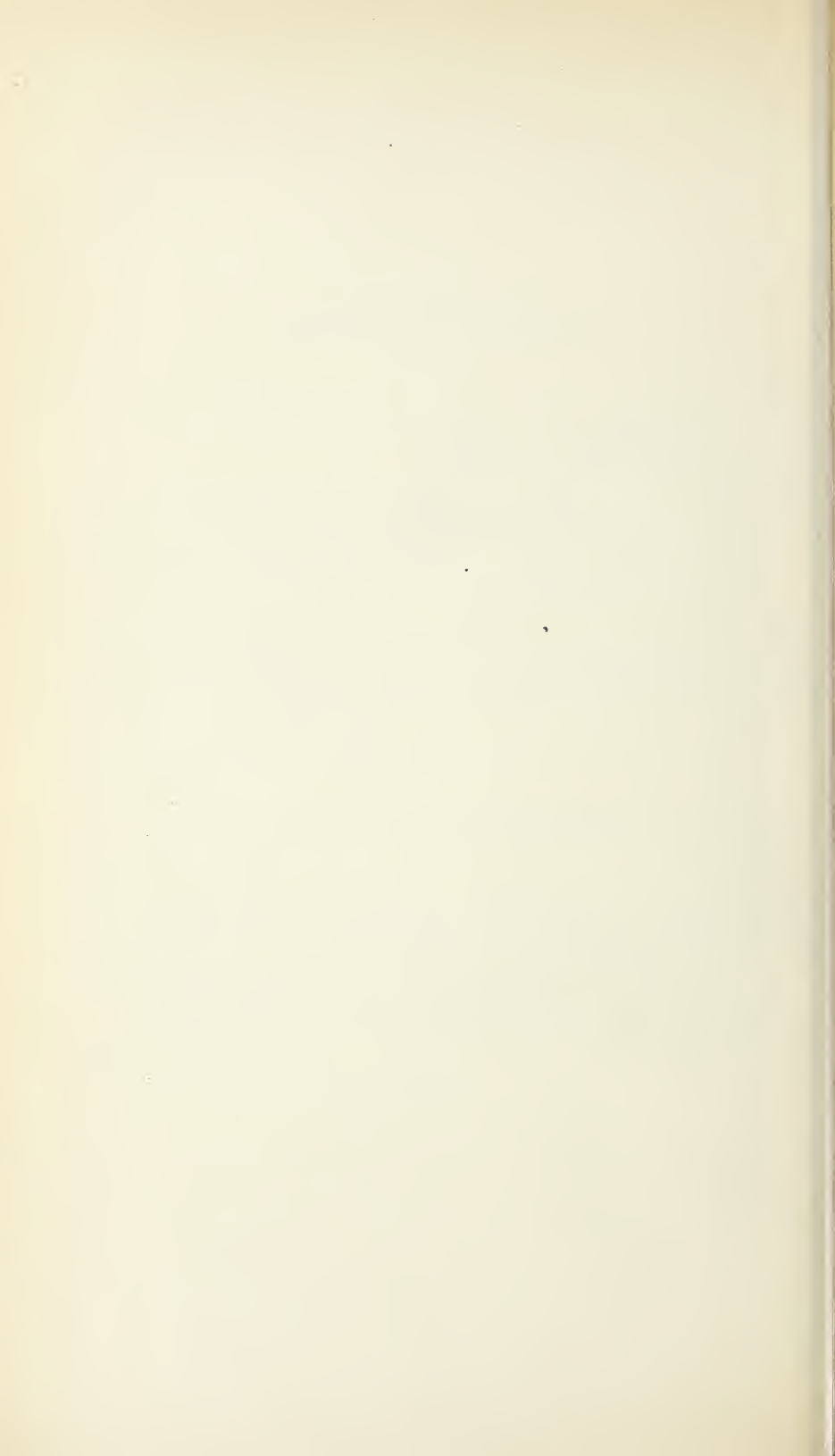
Hon. JAMES WILSON,
Secretary of Agriculture.

CONTENTS.

	Page.
Introduction.....	5
Sources of information.....	6
Mileage of public roads.....	7
Mileage of improved roads.....	11
Percentage of roads improved.....	12
Expenditures.....	15
Expenditures from property and poll taxes.....	16
Value of labor taxes.....	17
Expenditures from bond issues.....	18
Expenditures from State-aid funds.....	18
Rates of levy.....	18
Taxation and sources of revenue.....	20
Synopsis of laws relating to taxation and sources of revenue.....	22
Mileage and expenditures by States and counties.....	43

ILLUSTRATIONS.

	Page.
FIG. 1.—Statute-labor map. In States and Territories shaded with crossed lines, a statute-labor law was still in force in 1904. States shaded with single lines had a poll tax payable in labor.....	20
2.—State-aid map. In States shaded with crossed lines the State government paid the entire cost of certain important roads, while the States shaded with single lines paid a portion of the cost of certain roads.....	21



PUBLIC-ROAD MILEAGE, REVENUES, AND EXPENDITURES IN THE UNITED STATES IN 1904.

INTRODUCTION.

While it is known in a general way that some parts of the country have made greater progress than others in the improvement of the public roads and that enormous sums are expended annually on road construction and repairs, there has been no information compiled up to the present time showing just what has been accomplished and how much is expended annually for this purpose in the United States. A few of the States have published reports giving some information upon these subjects, but only in rare cases have they shown the mileage of improved roads or the road expenditures by local authorities.

This Office has just completed the collection, compilation, and publication of information from every county in the United States in regard to the mileage of improved and unimproved country roads in the year 1904, and the expenditures on roads and bridges from property and poll taxes, bond issues, and State funds under the State-aid laws, and the amount and value of the labor expended under the statute-labor laws. Circulars giving the results of this investigation for each State have already been published by this Office.^a

Other pertinent information regarding rates of road levy in 1904 and amounts of road bonds issued during the past ten years was also included in the circulars, as well as a brief résumé of the road laws of the various States so far as they relate to taxation and sources of revenue. It is the purpose of the present bulletin to assemble the results of this investigation for a more convenient study of the subject and to make such comparisons and deductions as will aid the public in determining the weak points in our present systems.

This information shows the people of the various States and counties just what results they are accomplishing as compared with results obtained in other States and counties. Its dissemination should stimulate local and State pride, arouse public spirit, and lead to the abandonment of extravagant and obsolete methods, and should ultimately result in the adoption of practical, businesslike systems of administering road funds and in selecting competent road officials.

By comparing the amounts expended and the results accomplished in the various counties, the citizens of some counties will realize that they are expending large sums of money annually in ill-advised attempts at road improvement, while in other counties surprisingly satisfactory results are being obtained at a moderate cost.

^a U. S. Dept. Agr., Office of Public Roads, Circulars Nos. 39-46 and 48-87.

They will also see that many communities in which suitable road-building materials abound appear to have made little or no progress in the permanent improvement of their highways, while others not having these advantages have improved many miles of road with materials imported from distant places.

By the term "improved road" as used in this bulletin is meant a road which not only has been properly graded and drained, but which has been surfaced with a material or combination of materials, or to which some preparation has been applied resulting in a reasonably smooth, firm, and durable surface. Macadam or gravel roads may be cited as examples of hard materials applied to earth subgrades; a sand-clay road and tar macadam are good examples of the application of combinations of materials to effect the desired result; while the use of oil and tar, principally on macadam roads, though occasionally on earth roads, illustrates the improvement of a road by the application of preparations.

SOURCES OF INFORMATION.

The information contained in this bulletin has been secured by correspondence with the road officials and private citizens of the various States, Territories, counties, parishes,^a townships (towns),^b and districts of the United States. Much of the information was obtained from voluntary county correspondents appointed for the purpose by the Department, and in almost every case these correspondents were either the principal road officials or the private citizens best informed on road matters in the respective communities.

As no information of this kind has ever been collected before from all the States, the undertaking has been an exceedingly difficult one, and has taken much more time than was at first anticipated. The forms of road taxation and the methods of collecting and expending road funds differ so radically in the various States, and even in the counties and townships of the same State, that it was necessary to prepare and send out a great variety of blank forms, with many variations in the queries submitted, in order to secure the information desired. It was also necessary to send out a large number of type-written letters in order to obtain information which could not be secured by means of printed questions. In the States where road taxes are assessed and collected by county officials, the task was comparatively simple, but in the States where the town or township is the geographic unit for road taxation, it was necessary to correspond with the road officials of each, and some of the States have as many as 1,500 townships. To some of the townships from 15 to 20 letters had to be written before complete reports could be secured, this correspondence extending over a period of several months. The extent of the task may more fully be shown by the statement that about

^a In Louisiana the term "parish" is used instead of county.

^b "Town," as used in several of the States, is synonymous with "township."

60,000 communications (including both printed and typewritten letters) were sent out during this investigation, this being an average of about 20 for each county.

Every effort has been made to verify the accuracy of all the figures given in the tables. When there was any doubt as to the accuracy of information furnished, the report was returned for correction or approval to the person from whom it was received or to some other person qualified to supply the correct information. In this connection the heads of all the State highway departments and of many of the State geological surveys rendered valuable assistance.

In spite of all these precautions, however, errors may have crept in. The mileage of roads on the boundary lines of townships and counties may have been in some cases reported twice, and in others not at all. The roads in many counties and townships have never been measured, surveyed, or recorded, and in such cases it became necessary to secure an estimate of the mileage from persons best informed on this subject in the counties. In some instances no permanent records appear to have been kept of collections or expenditures of road funds, and in others the records are kept in such a manner as to confuse rather than enlighten one in search of information. In a few instances road officials refused to supply the information unless paid for their services, and as the Department had not sufficient funds available for this purpose, it became necessary in such cases to secure the information through postmasters, attorneys, physicians, or other private citizens. In some cases appeals were even made to the governors of States, Members of Congress, and to the Post-Office Department for assistance in securing correct information.

In view of these facts the Department can not vouch for the absolute accuracy of all the figures given in the tables, but it is believed that, taken as a whole, they can be accepted as fairly correct, and that they will form a valuable basis for comparison and for future work of this kind.

MILEAGE OF PUBLIC ROADS.

Table 1, in which the road statistics for all the States and Territories are given, shows that in 1904 there were 2,151,570 miles of public road in the United States. Of this mileage, 108,232.9 miles were surfaced with gravel, 38,621.7 miles with stone, and 6,809.7 miles with special materials, such as shells, sand-clay, oil, and brick, making in all 153,664.3 miles of improved road. From this it follows that 7.14 per cent of all the roads in this country have been improved.

By comparing the total road mileage with the area of all the States and Territories given in the table, it appears that there was 0.73 of a mile of road per square mile of territory. A comparison of road mileage with population shows that there was 1 mile of road to every 35 inhabitants, and 1 mile of improved road to every 492 inhabitants.

TABLE 1.—Public-road mileage and expenditures in the United States in 1904.

State.	Miles of all public roads.			Miles of improved roads.					Expenditures.				Per mile of public road.	Per inhabitant.
	Total mileage.	Miles of road per square mile of area.	Population per mile of road.	Surfaced with gravel.	Surfaced with stone.	Surfaced with other materials.	Total mileage of unimproved roads.	Percentage of all roads unimproved.	By counties, townships, and districts.		From State-aid roads.	Total.		
									From property and poll taxes payable in cash. ^a	From labor taxes. ^b					From bond issues.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
Alabama.....	50,089	0.97	36	1,261.5	392.5	66	1,720	3.43	378,030.77	1,198,394.50		1,576,434.27	31.47	0.86
Arizona.....	5,987	0.05	20	216	1	0	217	3.62	67,591.43	41,718.00		109,309.43	18.25	0.89
Arkansas.....	36,445	0.67	181	5	55	0	236	0.64	681,933.80	713,409.00		1,395,342.80	38.28	1.06
California.....	46,653	0.29	31	5,843.5	2,541	2,541	8,803	18.87	2,146,145.36	71,828.00	11,251.00	2,157,396.36	40.24	1.45
Colorado.....	30,214	0.30	17	121	57	0	178	0.58	601,000.63	71,828.00	34,335.00	707,223.63	23.40	1.31
Connecticut.....	14,085	2.90	64	1,896.5	463.6	0	2,360.1	16.75	975,900.01	78,802.88	14,000.00	1,054,702.89	84.83	1.32
Delaware.....	3,000	1.53	1	66	14	50	66	68.58	176,000.00			176,000.00	921.46	0.63
Dist. of Columbia.....	17,374	0.34	30	70	61	0	131	5.00	437,184.10	140,393.00		577,577.10	33.24	1.09
Florida.....	57,203	0.96	38	639	438	523	1,634	2.89	894,936.33	1,185,936.00		2,080,872.33	36.37	0.93
Georgia.....	18,103	0.20	9	195	17	0	212	1.16	201,648.73	109,940.00		311,588.00	17.15	1.92
Illinois.....	94,141	1.00	51	6,800	1,106.5	17.5	7,924	8.41	43,844,423.73	366,526.50		4,210,950.23	44.73	0.87
Indiana.....	68,306	1.90	36	20,582	3,285	0	23,877	34.94	22,095,970.30	896,718.75	1,342,418.95	4,335,108.00	63.46	1.72
Iowa.....	102,448	1.84	21	1,403	241	20	1,664	1.02	2,344,106.50	702,501.00		3,046,607.50	30.32	1.39
Kansas.....	101,196	1.20	14	1,58.5	111.7	3	273.2	1.26	692,823.45	539,994.00		1,232,817.45	12.18	0.83
Kentucky.....	57,137	1.40	37	1,408	8,078	0	9,486	16.00	41,161,194.03	987,995.00		2,148,689.03	37.00	1.00
Louisiana.....	24,897	0.85	25	26	8	8	34	0.13	345,451.86	606,421.00		951,872.86	38.23	0.68
Maine.....	25,528	0.54	57	2,236	87.5	0	2,323.5	9.10	1,427,508.21			1,427,508.21	57.67	2.12
Maryland.....	16,773	1.70	70	480	840	250	1,570	9.36	873,470.50			873,470.50	52.07	0.73
Massachusetts.....	17,092	2.12	164	6,621	1,213	10	7,844	45.89	2,295,610.48			2,871,222.47	167.98	1.02
Michigan.....	69,296	1.20	35	6,777	248.5	0	7,025.5	10.13	41,816,504.21	334,212.25		3,179,787.88	45.88	1.31
Minnesota.....	79,324	1.00	22	6,179	67.5	0	6,247.5	7.87	5,424,641.99	1,335,816.00	64,775.00	1,961,629.24	24.72	1.12
Mississippi.....	38,698	0.83	40	109	0	40	149	0.38	339,669.45	798,171.50		1,137,840.95	43.29	1.08
Missouri.....	108,133	1.50	28	1,871.5	861.5	0	2,733	2.52	570,801.29	95,354.00		2,368,972.79	21.90	0.76
Montana.....	22,419	0.15	10	65	0	0	65	0.28	308,743.81	383,661.00		404,097.81	18.02	1.66
Nebraska.....	79,462	1.00	13	0	17	6	23	0.02	494,886.40			878,547.40	11.05	0.82
Nevada.....	12,585	0.11	3	00	4	0	64	0.50	46,875.85			46,875.85	3.72	1.10
New Hampshire.....	15,116	1.67	27	1,175	118	0	1,293	8.55	828,006.35			829,006.35	22.12	1.73
New Jersey.....	14,842	1.97	127	481.5	1,901	40	2,422.5	16.32	3,024,811.25	130,194.00	44,000.00	3,274,811.25	520.64	1.73
New Mexico.....	15,326	0.12	12	0	0	0	0	0.01	35,457.56			165,651.56	10.80	0.84
New York.....	73,708	1.54	98	3,692	2,184	0	5,876	7.06	881,268.99	1,794,785.83	1,056,400.00	5,692,514.82	77.05	0.79
North Carolina.....	49,763	1.00	38	422	399	438	1,259	2.92	624,380.78	734,306.45		1,358,687.23	27.30	0.71
North Dakota.....	59,332	1.74	5	205	7	0	212	0.35	446,130.22	994,210.50		5,706,340.72	9.28	1.72
Ohio.....	69,439	0.89	59	16,159	7,160.5	140.5	23,400	33.78	43,932,563.97	929,766.00	843,753.64	5,706,083.61	82.17	1.37
Oklahoma.....	43,554	1.10	9	0	0	0	0	0	447,319.59	327,456.00		774,775.59	17.79	1.94

Oregon.....	34,258	0.36	12	2,235	209	145	2,589	7.55	649,717.97	146,658.00	.....	.....	796,375.97	23.24	1.92
Pennsylvania.....	99,777	2.21	63	0	2,161	0	2,161	2.10	44,759,499.16	.....	.....	127,766.52	4,887,265.68	48.98	0.77
Rhode Island.....	2,361	0.24	181	774.5	2,247	0	1,021.5	43.26	397,414.71	.....	.....	79,397.45	376,812.16	171.44	0.94
South Carolina.....	41,830	1.30	32	179	69	1,630	1,878	4.48	334,081.90	411,619.60	.....	.....	745,701.50	17.82	0.55
South Dakota.....	59,295	0.70	7	147	4	0	151	0.25	298,722.57	114,900.50	.....	.....	383,283.07	6.46	0.95
Tennessee.....	48,989	1.17	41	2,511	1,774	4	4,285	8.74	386,013.85	892,635.75	343,127.55	.....	1,621,777.15	83.10	0.80
Texas.....	121,409	0.46	25	167	1,900	52	2,128	1.75	1,007,216.70	61,594,545.00	936,303.79	.....	4,138,157.49	34.08	1.36
Utah.....	7,000	0.08	30	597	11	0	1,608	8.57	135,210.75	60,390.00	.....	.....	218,673.78	30.84	0.79
Vermont.....	14,521	1.58	23	1,672.5	281	0	1,953.5	13.45	440,016.12	.....	.....	.....	567,397.33	33.07	1.65
Virginia.....	51,812	1.29	35	739	755	125	1,600	3.08	687,731.06	.....	.....	.....	687,731.06	13.27	0.37
Washington.....	31,998	0.48	16	1,928	48.5	0	1,976.5	6.17	1,344,842.19	91,228.00	.....	.....	1,436,070.19	44.88	2.77
West Virginia.....	26,178	1.00	36	26.5	217	11	2,594.5	0.37	437,870.28	305,415.00	.....	.....	744,285.28	34.12	0.93
Wisconsin.....	65,393	1.17	33	9,900	733.2	0	10,633.2	16.72	41,924,025.88	257,236.50	.....	.....	2,181,262.38	34.30	1.05
Wyoming.....	10,447	0.10	8	0	0	153	153	1.46	7,324,475.73	621,456.00	.....	.....	345,931.73	9.45	1.04
United States <i>g</i>	2,151,570	0.73	35	108,233	38,622	6,807	153,662	7.14	53,815,387.98	19,818,236.30	3,530,470.93	2,007,322.66	79,771,417.87	37.07	1.05

a This column includes property taxes and poll taxes payable in cash. In some States, however, property taxes may be worked out, and where such is the case reference has been made to the explanatory footnote *d*. It has been impossible to ascertain the extent to which such taxes were actually paid in labor instead of in cash.

b This column includes labor taxes and poll taxes payable in labor. In some States, however, the statutes permit the payment of labor taxes in cash, and where such is the case reference has been made to the explanatory footnote *c*. It has been impossible to ascertain what part of these taxes were so paid.

c One-half the cost of road construction and repair in the District of Columbia is paid from Congressional appropriation, the other half by the District out of the general revenues from taxation of property.

d Part of this amount was paid in labor instead of in cash, as provided for by law in this State. (See footnote *a*.)

e Part of this amount was paid in cash instead of in labor, as provided for by law in this State. (See footnote *b*.)

f Of this amount \$250,000 was expended for roads in Yellowstone National Park. This sum was appropriated by Congress and expended under the direction of a United States Army engineer.

g Exclusive of Indian Territory, Alaska, and island possessions

The 2,151,570 miles of public roads in the United States does not include roads in Indian Territory, Alaska, and the island possessions. Indian Territory and Alaska were not organized by counties in 1904, and it was impossible to secure complete information from Porto Rico, Hawaii, the Philippines, and Guam. The mileage of roads given in the tables does not include streets or boulevards in incorporated cities and villages.

The majority of all the roads in this country were originally laid out along the boundary lines of farms, with little regard for drainage, topography, and alignment. In the Eastern States the boundary lines of farms were very irregular, and consequently many of the roads are crooked and badly located with reference to grades. In the Middle West, where the land was laid out by the Government, the roads follow the section lines, and in thickly settled communities the quarter-section lines. In compiling these figures the aim has been to include only the mileage of roads actually open and in use; but in reports from some of the counties in the Middle West our correspondents may have included a greater or less mileage of section lines, which have been set apart by law as public roads, but which have not been opened up or used for this purpose.

Only four States have more than 100,000 miles of roads. Texas stands first, with 121,409 miles; Missouri second, with 108,133; Iowa third, with 102,448; and Kansas fourth, with 101,196. The District of Columbia has only 191 miles of road, Rhode Island has 2,361 miles, which is the smallest mileage of any State. Delaware has only 3,000, and Arizona only 5,987 miles.

By comparing the road mileage given in the general table (p. 8) with the areas in square miles, the District of Columbia is found to stand first, with 3.18 miles of road per square mile of area, while Connecticut is highest among the States with 2.90 miles. Rhode Island has 2.24 miles, and Pennsylvania 2.21 miles per square mile of area. Arizona has only 0.05 of a mile, the smallest mileage per square mile; Utah has 0.08 and Wyoming 0.10 of a mile per square mile.

A comparison of the mileage of roads with population shows that the District of Columbia, which embraces a land area of 60 square miles and which includes the city of Washington, has the largest population per mile of public road, i. e., 1,459. Rhode Island has the largest population per mile of any State, i. e., 181 inhabitants; Massachusetts has 164, New Jersey 127, and Connecticut 64. On the other hand, Nevada has only 3 persons per mile of public road; North Dakota has 5 persons; South Dakota has 7; Wyoming, 8; Idaho and Oklahoma, 9 each; and Montana, 10.

Assuming the average width of the rights of way of country roads in the United States to be 40 feet, the area of such rights of way in 1904 amounted to 10,431,727 acres. (See Table 2, p. 14.) Estimating the value of this land on a basis of the valuation of farm lands in

each State, the approximate value of the rights of way of all the public roads would be \$341,899,306. A much higher valuation would be amply justified by the fact that in sections where the mileage of roads is greatest the land is considerably above the average in value. A much higher estimated value would also result from assuming that rights of way of roads are as valuable as the contiguous farm lands, which are always worth considerably more than the general average. The value of the rights of way, however, constitutes a very small part of the value of the roads when we take into consideration the amount that is expended in material and labor in improving and maintaining them. The approximate value of rights of way is therefore given merely as an item of some importance in any calculations which may be made as to value.

It was generally believed at the time when railroad building was first undertaken in this country that the railroad would supplant the wagon road, and this line of reasoning accounts in a large measure for the neglect of the common roads from about 1835 until about 1890. It is now clearly demonstrated that in spite of the fact that the United States leads the world in railroad building, having a total of 213,904 miles in 1904, the necessity for the improvement of our common roads is impressing itself upon the people more now than at any time in the history of the country. Our mileage of public roads is greater now than it has ever been, and the extension of railroad and trolley lines has induced such an amazing development of the country's resources as to bring about a remarkable increase in traffic over the common roads. The heads of the great railroad systems are now seriously directing their efforts toward securing the improvement of the common roads, which they recognize as feeders to their railroad lines. In this connection it is interesting to observe that for every mile of railroad we have about 10 miles of wagon roads.

MILEAGE OF IMPROVED ROADS.

Of the 153,662 miles of improved roads in the United States, Indiana has the largest mileage—that is, 23,877 miles. Ohio occupies the second place, with 23,460 miles. Wisconsin is third, with 10,633 miles; Kentucky fourth, with 9,486 miles; California fifth, with 8,803 miles. Illinois, Massachusetts, and Michigan have over 7,000 miles each; Minnesota over 6,000 miles; New York over 5,000 miles; Tennessee over 4,000 miles; Connecticut, Maine, Missouri, New Jersey, Oregon, Pennsylvania, and Texas over 2,000 miles each; and Alabama, Georgia, Iowa, Maryland, New Hampshire, North Carolina, Rhode Island, South Carolina, Vermont, Virginia, and Washington over 1,000 miles each.

In about two-thirds of the States, gravel has been the principal surfacing material used in improving the roads. The largest mileage

of gravel roads was found in Indiana, Ohio, Wisconsin, Massachusetts, Michigan, Minnesota, Illinois, and California. In eight States the mileage of macadam roads exceeds that of gravel, and in a few others it is nearly equal. Kentucky has the largest mileage of road surfaced with stone—over 8,000 miles—and Ohio is second, with a little over 7,000. Other States with large mileage of this class are Indiana, New York, Pennsylvania, Texas, and New Jersey. About one-third of the improved roads of California were treated with oil; and almost all of the improved roads in South Carolina were surfaced with mixtures of sand and clay.

PERCENTAGE OF ROADS IMPROVED.

It will be noticed from Table 1 (p. 8) that the District of Columbia occupies the first place in its percentage of roads improved, having as it does 68.58 per cent improved. Massachusetts has the highest percentage of any State—that is, 45.89 per cent; Rhode Island comes next, with 43.26 per cent; then follow Indiana, with 34.94; Ohio, with 33.78; California, with 18.87; Connecticut, with 16.75; Wisconsin, with 16.72; Kentucky, with 16.60; New Jersey, with 16.32; Michigan, with 10.13; Maine and Maryland, each with a little over 9; Illinois, New Hampshire, Tennessee, and Utah, each with over 8; and Minnesota, New York, and Oregon, each with over 7 per cent. All of the States and Territories except Oklahoma report some improved roads. Eleven of the States, however, report less than 1 per cent improved.

By comparing the percentage of roads improved with the population per mile of road it will be noticed that in most cases the States which have the highest percentage of improved roads have the largest population per mile of road, and vice versa. While it can not be claimed for improved roads that they invariably lead to an increase in population, good roads are certainly a powerful factor in encouraging immigration, especially in sparsely settled regions.

The percentage of improved roads in any community or State depends upon a variety of causes, the most important of which may be summed up as follows: (1) Availability of suitable road-building material; (2) wealth of the State in agriculture, manufactories, transportation, etc.; (3) requirements of traffic. Prosperity promotes a desire for the advantages and benefits to be derived from the improvement of the roads; but whether a community is rich in agriculture or otherwise, if it has to depend on materials imported from distant places, progress in the improvement of the roads will be much slower than if local materials are abundant. To illustrate this point: Mississippi expended in money and labor about the same amount on roads in 1904 as Tennessee; yet Mississippi, which is very poor in road-surfacing materials, has only thirty-eight one-hundredths of 1 per cent of the roads improved, while in Tennessee, which is well supplied with such materials, 8.74 per cent of the roads are improved.

There are several other reasons why the percentage of improved roads is higher in some of the States than in others. The high percentage of improved roads in Massachusetts, Rhode Island, Connecticut, and New Jersey is due principally to the facts that suitable road-building materials abound, that these States are densely populated, and that many of the roads have been built through the aid of the States and under the direction of competent State authorities. Indiana and Ohio have an unusually high percentage of improved roads, because these States are abundantly supplied with good road-building stone and gravel and because the social and economic conditions were favorable to the making of public improvements.

A comparison of the percentage of roads improved with the acreage values of farm lands in the United States (Table 2) shows that the average percentage of the improved roads in all States where the land is worth less than \$20 per acre is 1.9 per cent, whereas in the States showing an acreage value of more than \$20, improved roads constitute an average of 9 per cent of the total mileage.^a

Expressed inversely, the States showing a high percentage of improved roads have on the average relatively high acreage values, while those showing a low percentage have low acreage values.

In Mississippi, for instance, the farm lands are worth on the average only \$15.94 per acre, and in 1904 the percentage of improved roads was 0.38 of 1 per cent, while in Indiana we find that the farm lands are valued at \$54.96 per acre, and the improved roads in 1904 constituted 35 per cent of the total mileage. In Arkansas the farms are worth \$16.67 per acre, while according to this investigation the percentage of improved roads in 1904 was only 0.7 of 1 per cent. The corresponding figures for Ohio are: Acreage value of farms, \$57.43, and percentage of improved roads, 33.7 per cent.

While there are many factors, such as the quality of the soil, the proximity of farms to markets, and the relative population and wealth, which affect the value of the land, the figures given above indicate that the improvement of the roads constitutes a most important factor in the enhancement of farm values. Records are on file in this office to show that farm lands have been known to advance in value from 50 to 500 per cent on account of the improvement of the roads connecting them with market towns.

Of the 108,232.9 miles of gravel road in the United States, Indiana has 20,582 miles, and leads all other States in this class of roads; Ohio comes second, with 16,159 miles, Wisconsin has 9,899.8 miles, and Illinois 6,800 miles. The large mileage of gravel roads in these States is due in part to the fact that they are abundantly supplied with gravel suitable for road building, most of this gravel being of glacial origin.

Of the 38,622 miles of roads surfaced with stone, Kentucky leads with 8,078 miles; Ohio stands next with 7,160.5 miles; Indiana has

^a The values of farm lands here referred to were recently published in Bulletin 43 of the Bureau of Statistics, U. S. Department of Agriculture.

3,295 miles; New York and Pennsylvania have over 2,000 miles each, and Illinois, Massachusetts, New Jersey, Tennessee, and Texas each has over 1,000 miles.

TABLE 2.—Comparison of the percentage of improved roads, value of farm lands, and value of rights of way.

State.	Percent- age of roads im- proved.	Value of farm lands per acre, 1905.	Rights of way.	
			Acres esti- mated on basis of 40- foot width.	Approximate value.
	<i>Per cent.</i>	<i>Dollars.</i>	<i>Acres.</i>	<i>Dollars.</i>
Alabama.....	3.43	11.73	242,856	2,914,272
Arizona.....	3.62	10.49	29,040	290,400
Arkansas.....	.64	16.67	176,720	3,004,240
California.....	18.87	28.29	226,200	6,333,600
Colorado.....	.58	15.08	146,480	2,197,200
Connecticut.....	16.75	46.81	68,320	3,211,040
Delaware.....	2.20	37.46	14,545	552,710
District of Columbia.....	68.58	33.81	926	31,484
Florida.....	5.09	25.81	84,240	2,190,240
Georgia.....	2.85	13.56	277,320	3,882,480
Idaho.....	1.16	19.65	88,080	1,761,600
Illinois.....	8.41	75.31	456,440	34,233,000
Indiana.....	34.94	54.96	331,200	18,216,000
Iowa.....	1.62	64.56	496,720	32,286,800
Kansas.....	1.26	23.99	490,640	11,775,360
Kentucky.....	16.60	32.70	277,040	9,142,320
Louisiana.....	.13	26.46	120,720	3,138,720
Maine.....	9.10	23.13	123,760	2,970,240
Maryland.....	9.35	33.81	81,320	2,764,880
Massachusetts.....	45.89	45.47	82,880	3,729,600
Michigan.....	10.13	36.61	336,000	12,432,000
Minnesota.....	7.87	35.38	384,600	13,461,000
Mississippi.....	.38	15.94	187,640	3,002,240
Missouri.....	2.52	34.70	524,280	18,349,800
Montana.....	.28	8.18	108,680	869,440
Nebraska.....	.02	31.73	385,240	12,327,680
Nevada.....	.50	10.94	61,000	671,000
New Hampshire.....	8.55	41.18	73,280	3,004,480
New Jersey.....	16.32	65.44	71,960	4,677,400
New Mexico.....	.01	7.76	74,320	594,560
New York.....	7.96	51.54	357,800	18,605,600
North Carolina.....	2.52	16.04	241,240	3,859,840
North Dakota.....	.25	18.42	287,680	5,178,240
Ohio.....	33.78	57.43	336,680	19,190,760
Oklahoma.....	0	17.49	211,160	3,589,720
Oregon.....	7.55	16.45	166,080	2,657,280
Pennsylvania.....	2.10	44.80	483,760	21,769,200
Rhode Island.....	43.26	40.65	11,440	469,040
South Carolina.....	4.48	16.87	202,800	3,447,600
South Dakota.....	.25	22.56	287,480	6,612,040
Tennessee.....	8.74	22.56	237,520	5,462,960
Texas.....	1.75	11.83	588,640	7,063,680
Utah.....	8.57	20.55	34,360	721,560
Vermont.....	13.45	23.23	70,400	1,619,200
Virginia.....	3.08	20.62	251,200	5,275,200
Washington.....	6.17	24.89	155,160	3,879,000
West Virginia.....	.97	23.11	126,920	2,919,160
Wisconsin.....	16.72	48.90	308,320	15,107,680
Wyoming.....	1.46	8.83	50,640	455,760
The United States ^a	7.14	29.27	10,431,727	341,899,306

^a Exclusive of Indian Territory, Alaska and the Island possessions.

One of the largest limestone belts in the United States extends through Kentucky, Ohio, and Indiana, and most of the stone roads in these States are built of this material. Furthermore, Kentucky has been building stone roads since 1829, most of them being constructed under the turnpike or toll system. This State also aided in this work for several years, and at the close of 1837 had invested \$2,509,473 in turnpike roads. At that time 609 miles of first-class stone roads had either been constructed or were under constructio:

In 1829 the old National or Cumberland road was completed in parts of Ohio, this being apparently the first stone road built in the State. From 1840 to the present time the building of stone roads has continued steadily. Some were built under the toll system, some under the 1 and 2 mile assessment plans, and others from bond issues.

The first macadamized road in Indiana was built in 1839. It was the first and only road built by the State and extended from New Albany to Paoli. From 1850 to 1890 many stone roads were built in that State under the turnpike or toll system and in 1885 the construction of free gravel and stone roads began—that is, roads on which travelers were not required to pay toll. From 1893 to the present time many miles of stone roads have been built by the various townships from funds received from bond issues.

Of the 6,807 miles of road in the United States surfaced with special materials, California has 2,541 miles surfaced with oil; South Carolina has 1,630 miles, nearly all surfaced with sand-clay mixtures; Florida and Georgia each has over 500 miles mostly surfaced with sand-clay mixtures; North Carolina has 438 miles surfaced with sand clay; Maryland has 250 miles of roads surfaced with shells, and Ohio has 140.7 miles, most of which is surfaced with brick.

California is the only State in which oil has been used to any considerable extent in the improvement of roads. The climatic conditions in California are most favorable to the use of this material, and the oil found in the State seems to be the most satisfactory for this purpose, because it has a high percentage of asphalt.

Richland County, S. C., was probably the first county in the United States to improve roads by the use of what is known as the sand-clay method, which is simply a mixture of about one part clay to two parts sand. This treatment proved so successful and economical that Richland County now has over 250 miles of roads treated in this manner, this being the largest mileage of sand-clay roads reported for any county in the United States. Several counties in South Carolina and other Southern States have also adopted this treatment.

Oyster shells from Chesapeake Bay have been extensively used for a number of years in building shell roads in Maryland and Virginia. A considerable mileage of shell roads is also reported for most of the Atlantic and Gulf Coast States. Ohio and Illinois appear to be the only States which have made any progress in building roads of brick. Cuyahoga County, Ohio, and Monmouth County, Ill., stand first in mileage of brick roads.

EXPENDITURES.

The total expenditures for public roads during 1904, by States, counties, townships, and districts, from property and poll taxes, bond issues, and State-aid funds, together with the valuation of the labor expended under the statute-labor law, amounted to \$79,771,417.87.

Of this amount \$53,815,387.98 was expended from property and poll taxes payable in cash, \$19,818,236.30 was the value of the labor taxes, \$3,530,470.93 came from bond issues, and \$2,607,322.66 was expended from State-aid funds. By comparing the total expenditures in all the States and Territories with the total mileage of all public roads and with the total population of the United States, it is found that the expenditures for road purposes amounted to \$37.07 per mile of public road, or \$1.05 per inhabitant.

The total expenditures for public roads in the United States during the year 1904, amounting to \$79,771,417.87, do not include road expenditures for Indian Territory, Alaska, or our island possessions.

As a bridge is usually considered a part of a road, and as taxes are, in most cases, levied and assessed for both at the same time, it was impracticable to separate road and bridge expenditures, except in the State of New York. The total expenditures for roads has therefore been made to include those for bridges.

The amount which was expended on public roads in the United States in 1904 would represent the interest on \$1,994,285,446.25, if computed on a basis of 4 per cent. When it is considered that the expenditure which this vast sum represents was for the construction and maintenance of 2,151,570 miles of public highways, enough roads to reach around the earth at the equator 86 times, it is somewhat surprising that the expenditure was not greater.

It is interesting to observe in this connection that about one and five-eighths times as much was expended for all the public schools in the United States in the fiscal year 1903-4 as was expended on public roads in 1904. A comparison which is more to the point is that the National Government spent in the fiscal year 1903-4, \$82,372,360.10 for deepening the waterways, which is about one and three-tenths times as much as was expended by all the States, counties, townships, and districts in the United States for the construction and maintenance of all the public highways.

EXPENDITURES FROM PROPERTY AND POLL TAXES.

A considerable portion—perhaps one-half or more—of the \$53,815,387.98 credited to property and poll taxes in Table 1 was actually paid in labor, though it has been impossible, in most cases, to ascertain the extent to which such taxes were so paid. Property taxes paid in labor in New York and Michigan were included under the head of labor taxes in Table 1.

The "working out" of property and poll taxes is largely open to the same objections as the statute labor tax which is thought by many to have long survived its usefulness in many States. Such labor is generally lacking in the willingness and efficiency necessary to the accomplishment of best results. In some of the States the people are beginning to realize that all road taxes should be paid in

cash in order that the work may be placed in the hands of persons who have a practical knowledge of the subject and whose duty it is to devote their whole time and attention to the improvement of the highways. The legislatures of New York and Pennsylvania have passed laws which provide that any town or township which abolishes the working out of the taxes and which will require the same to be paid in cash is to receive from the State a certain percentage of the amount of the taxes so collected. In New York the amount so paid by the State is 50 per cent, and in Pennsylvania 15 per cent.

VALUE OF LABOR TAXES.

The \$19,818,236.30 credited to labor taxes in 1904 represented, as nearly as it is possible to compute it, the cash value of such taxes if the same had been paid in money. Most of this expenditure represents the cash value of the statute labor taxes and the poll taxes, payable in labor, but in the case of Michigan and New York it includes property taxes payable in labor. In some of the States a portion of these taxes was paid in cash, but it has been impossible to ascertain what percentage was so paid.

The cash value of the statute-labor tax in each county was obtained by multiplying the number of men drafted for road service by the number of days each man was required to work, and this product by the prevailing rate of wages paid for road or similar work in that particular county. The road tax laws usually fix the rate per day at which the poll taxes may be worked out in lieu of the cash payment. In such cases the cash rate allowed by law has been taken as the cash value of this tax.

Texas ranks first as a statute labor State, the estimated cash value of the tax for 1904 being \$1,594,545. Mississippi ranks second, with \$1,335,816; Alabama third, with \$1,198,394.50; Georgia fourth, with \$1,185,936. Kentucky and Ohio expended over \$900,000 in this way; Tennessee and Indiana over \$800,000; Arkansas, Missouri, and North Carolina over \$700,000 each.

By comparing the percentages of improved roads in the 36 States in which the statute labor tax still prevails, or in which a poll tax payable in labor is still assessed, with the percentages of improved roads in the 12 States and the District of Columbia in which no statute labor or poll tax is assessed, the significant fact will be noticed that an average of only 6.15 per cent of the roads is improved in the statute labor States, while 18.39 is the average percentage improved in the States in which no such taxes are levied. This would seem to indicate that, if the percentage of improved roads is used as the standard, the best results have been obtained in the States which have abolished statute labor and where road taxes are paid chiefly in cash.

EXPENDITURES FROM BOND ISSUES.

During the year 1904 the counties, townships, and districts in the States of Indiana, Minnesota, Ohio, Tennessee, and Texas expended from bond issues \$3,530,470.93 for road improvement. In several other States some bonds were issued for road improvement, but it was impracticable to ascertain the exact amounts. In the amount expended from bond issues, Indiana stands first, with \$1,342,418.95; Texas second, with \$936,395.79; and Ohio third, with \$843,753.64. It may also be interesting to note that in the States mentioned above over \$21,000,000 worth of bonds have been issued for road improvement during the past ten years.

EXPENDITURES FROM STATE-AID FUNDS.

In 13 States \$2,607,322.66 was expended from State-aid funds on road construction and repairs in 1904. The largest State-aid expenditure was made in New York, being \$1,056,460; the next largest was in Massachusetts, where the State spent \$575,605.99; New Jersey expended \$250,000; Connecticut over \$219,000; and Pennsylvania and Vermont each over \$127,000.

RATES OF LEVY.

Unquestionably the bitterest controversies in counties and townships in connection with the subject of road improvement are over proposed increases in the rate of property taxation for road purposes. It is common in many parts of the United States for uninformed, though honestly-disposed citizens, to make a determined opposition to a very moderate and perfectly reasonable increase in the tax rate. On the other hand, it occasionally happens that too slight consideration is given to the subject of an increase in the tax rate, owing to a lack of full comprehension of what the increase really involves.

It is manifestly impossible in a publication of this character to formulate a set of rules or principles which should govern the rate of local taxation for road purposes. It is only possible to show what are the actual rates in the various communities. The lowest rate found in any county in the United States for road purposes was 1.3 cents on \$100 of property valuation; the highest rate was \$1.60, and the average for all the counties reporting was 25.7 cents. A careful study of the figures given and a comparison with the resources and wealth of the various counties seem to justify the statement that the greater the progress and wealth of the county the higher is the tax rate.

Table 3 gives the maximum, minimum, and average rates of levy for each State and Territory in the Union, except in the States where no specific road tax is levied by the counties. In some of these States

the tax is levied by towns or townships and in others the road funds are appropriated out of the general fund levied for all purposes. In several New England States the town meetings appropriate such amounts as are considered necessary out of the general funds. In many of the Northern States, such as Pennsylvania, Ohio, and Indiana, taxes are levied by the counties as well as by the townships, the county tax being for county roads and county aid to township roads, and the township tax for township roads, the rate varying in the different townships. Further information regarding rates of levy and the methods of raising road funds is given under the following heading.

TABLE 3.—Rate of road levy per \$100 of assessed valuation in 1904.

State.	Maximum.	Minimum.	Average.
Alabama.....	\$0.25	\$0.10	\$0.175
Arizona.....	.25	.10	.181
Arkansas.....	.30	.20	.290
California.....	.60	.21	.378
Colorado.....	.85	.05	.362
Connecticut.....	(a)	(a)	(a)
Delaware.....	.35	.15	.270
Florida.....	.60	.075	.303
Georgia.....	.20	.05	.161
Idaho.....	.75	.10	.251
Illinois.....	(b)	(b)	(b)
Indiana.....	(b)	(b)	(b)
Iowa.....	.50	.10	.397
Kansas.....	.50	.025	.272
Kentucky.....	.31	.05	.199
Louisiana.....	(c)	(c)	(c)
Maine.....	.58	.30	.436
Maryland.....	.84	.013	.254
Massachusetts.....	(a)	(a)	(a)
Michigan.....	(b)	(b)	(b)
Minnesota.....	(b)	(b)	(b)
Mississippi.....	.30	.05	.100
Missouri.....	.30	.05	.156
Montana.....	.30	.05	.190
Nebraska.....	.60	.03	.215
Nevada.....	.25	.05	.130
New Hampshire.....	.603	.25	.423
New Jersey.....	(b)	(b)	(b)
New Mexico.....	.20	.025	.078
New York.....	(b)	(b)	(b)
North Carolina.....	.40	.05	.188
North Dakota.....	1.30	.12	.444
Ohio.....	(b)	(b)	(b)
Oklahoma.....	(b)	(b)	(b)
Oregon.....	1.00	.10	.372
Pennsylvania.....	(b)	(b)	(b)
Rhode Island.....	(a)	(a)	(a)
South Carolina.....	.20	.025	.118
South Dakota.....	.50	.05	.227
Tennessee.....	.20	.08	.108
Texas.....	.30	.02	.149
Utah.....	(d)	(d)	(d)
Vermont.....	(a)	(a)	(a)
Virginia.....	.50	.10	.237
Washington.....	1.60	.30	.738
West Virginia.....	.45	.05	.258
Wisconsin.....	(b)	(b)	(b)
Wyoming.....	.21	.075	.171
Average levy for all counties reporting.....			.257

a No separate levy is made for roads, money for this purpose being appropriated by the town meetings out of the general fund raised for all purposes.
 b In this State the levy varies in the different townships.
 c The total amount of property tax which one person may be required to pay is limited to \$15.
 d Counties in this State make no specific levy, money for road purposes being apportioned by county commissioners out of the general fund.

TAXATION AND SOURCES OF REVENUE.

There are five methods usually employed to secure the means necessary to build and maintain the public highways: (1) Property and poll taxes; (2) statute labor; (3) bond issues; (4) State aid; (5) and toll levied upon travelers.

In the earliest days of our nation's history all roads were built and maintained by statute labor—a custom which appears to be a survival of the old feudal system of Europe. The work was done by all the able-bodied citizens between certain ages living along the road. Even as late as 1889 no cash or property taxes were levied for road purposes in Kentucky, South Carolina, Georgia, Alabama, Mississippi, Louisiana, New Mexico, or Utah, the roads being built and maintained exclusively by statute labor. By 1904, however, all the States

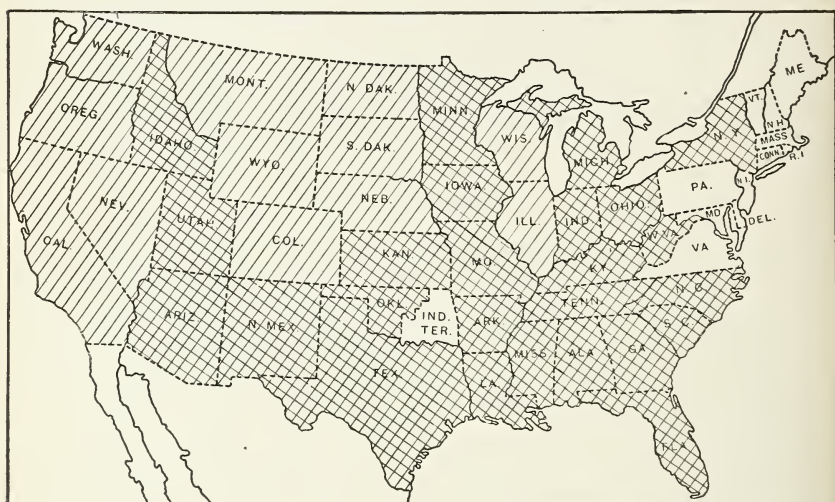


FIG. 1.—Statute-labor map. In States and Territories shaded with crossed lines, a statute-labor law was still in force in 1904. States shaded with single lines had a poll tax payable in labor.

had adopted some form of property tax or labor tax payable in cash. Some of the States provide that all of this tax may be worked out, and others that only a portion may be worked out. In Illinois, Pennsylvania, and New York, for instance, many of the towns or townships have adopted the money system, which provides that all road taxes must be paid in cash.

It is somewhat surprising to find that the statute-labor tax was still in operation in 25 States in 1904. (See fig. 1.) In 11 other States a poll tax varying from \$1 to \$5 may be assessed for road purposes, but in all of these States the poll tax may be paid in labor, which makes it really a statute-labor tax, so that instead of there being only 25 States which still have the statute-labor system there are, as a matter of fact, 36 States.

The building of turnpike or toll roads by chartered companies was inaugurated in the last quarter of the eighteenth century with the advance of population to the West. In 1811 over 300 turnpikes had been chartered in New York and in the New England States, with a combined capital of over \$7,500,000. The turnpike system has proved unsuccessful, however, and with the exception of a few hundred miles of toll roads in Pennsylvania, Maryland, Virginia, and Kentucky, privately owned highways have been gradually abandoned. It is probable that within the next few years the toll road will have entirely disappeared.

There were, in 1904, 25 States in which the laws authorized the issue of bonds for road improvement. In 16 of these States the laws provide that bonds may be issued by county authorities; in 8 they

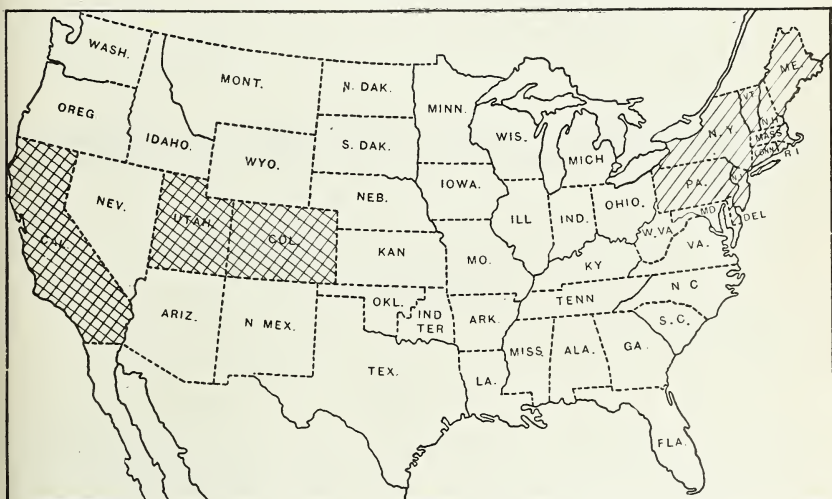


FIG. 2.—State-aid map. In States shaded with crossed lines, the State government paid the entire cost of certain important roads, while the States shaded with single lines paid a portion of the cost of certain roads.

may be issued by township or district authorities, and in 3 by State authorities. In Massachusetts the State issues bonds for the purpose of building State roads, but in Kentucky the State is authorized to issue bonds only for the purpose of purchasing toll roads. In Kansas, cities having from 2,000 to 15,000 population are authorized to issue bonds to improve the roads in the adjacent townships.

The only States in which roads have been improved to any great extent by the counties, towns, or townships through the issuance of bonds are Indiana, Minnesota, Ohio, Tennessee, and Texas. The bonds usually extend over periods of ten to forty years and bear interest at 4 to 6 per cent. Usually the principal is paid out of a tax levied on all the taxable property of the county or township. This tax generally includes city and town property as well as farm prop-

erty, so that under this plan both the people living in the cities and those living in the country contribute to the improvement of the roads.

The State-aid plan was first enacted into law by New Jersey in 1891. This plan, by which the State cooperates with the counties and townships, and in some cases with the property owners in the improvement of certain roads, became so popular that similar laws were soon afterwards enacted in Massachusetts, Vermont, Connecticut, New York, Pennsylvania, and other States. At the close of 1904 some form of State aid had been adopted and was in actual operation in 13 States. (See fig. 2.) In Pennsylvania, Delaware, New Jersey, New York, and the New England States the State paid from one-third to three-fourths the cost of the improvement of certain roads, while the balance was paid by the counties, townships, and property owners. In Colorado, Utah, and California the State paid the whole cost of certain roads. More complete details will be found on this subject in the following digest of laws of the several States.

SYNOPSIS OF LAWS RELATING TO TAXATION AND SOURCES OF REVENUE FOR ROADS IN FORCE IN STATES AND TERRITORIES IN 1904.

To facilitate the understanding of the road statistics given further on in the State tables, a brief synopsis of the laws of the various States and Territories, so far as they relate to taxation and sources of revenue, is here presented.

ALABAMA.

The court of county commissioners, which has jurisdiction over all public roads, may levy a tax of not more than 25 cents on each \$100 worth of taxable property. The funds derived from this tax must be used in the construction and maintenance of roads, bridges, or public buildings, or for the payment of interest and principal on bonds issued for these purposes. It will be seen from the Alabama table that 35 out of the 67 counties in the State reported expenditures for the year 1904 under this law.

All able-bodied male residents between the ages of 18 and 45 years, unless by law exempt, are required to work on the public roads not to exceed ten days per annum, or pay not to exceed \$5. This limitation, however, does not apply to the time consumed in opening new roads, for which more than ten days' labor may be required.

ARIZONA.

The means used in the construction and repair of roads are derived from two sources—a property tax and a labor tax. The rate of property taxation for road purposes must not exceed 25 cents on each \$100 of real and personal property in the county, except in counties of the first class having road-fund warrants outstanding, where the rate may be increased to 50 cents on each \$100 valuation.

Every able-bodied male resident of the Territory over 21 years and under 50 years of age and not residing within the limits of an incorporated town or city, is required annually to perform two days' labor on the highways within his district or hire a substitute to perform it; or, in lieu of this labor, he may pay to the road overseer the sum of \$2 for the improvement of the highways in the district.

ARKANSAS.

For the construction and repair of roads, a property tax and a labor tax are depended on. The county court of any county which does not require the full constitutional limit of 5 mills on the dollar for all purposes may levy a road tax on all the taxable property in the county of not to exceed 3 mills on the dollar. Such tax, however, does not become operative until it has been approved by a majority of the electors of such county at the June election for State and county officers. It appears from the returns received that all the counties in the State except five availed themselves of the provisions of this law in 1904.

All able-bodied male residents of the State between the ages of 18 and 45 years are required to work on the public highways within their respective townships not more than five days per annum; provided, however, that the county court, at its October term, may increase the days of work for the ensuing year to a number not greater than ten. In lieu of this labor each person may pay \$1 for each day that he is required to work on the highways.

CALIFORNIA.

The boards of supervisors of the various counties are authorized to fix and levy a tax annually for road purposes of not to exceed 40 cents upon each \$100 worth of assessed property. A special tax for damages caused by floods and storms of 50 cents on each \$100 worth of taxable property may also be levied by the boards of supervisors.

They are further authorized to require every male person over 21 and under 55 years of age to pay an annual road poll tax of \$3. Reports from some of the counties indicate that this tax is worked out at the rate of \$1.50 per day, but the State commissioner of public roads says that owing to a prejudice against it, this tax is levied in but few instances.

Thirty-five per cent of all the funds received from the regular property and poll taxes may be set aside by the supervisors as a general county road fund and used in impoverished districts or on improvements in which all districts are interested, while the balance is expended on roads in the districts in which the money is collected. The construction, maintenance, and repair of bridges and tunnels and the purchase of toll roads may be paid for partially out of the general fund of the county.

Appropriations are made from time to time by the legislature to build State roads in the mountain regions, the State paying the whole cost of the work.

Convicts are employed at the State prison at Folsom in preparing rock which is sold to the various counties for roads and concrete construction at from 30 to 40 cents per ton f. o. b. Folsom. The cost of operating the crushing plant at Folsom for the year 1904 was \$15,654.95, and the amount of material produced was 54,522 tons.

COLORADO.

The boards of county commissioners in the various counties of this State may levy taxes for road purposes not exceeding \$1 on each \$100 of assessed valuation of property. The funds collected from this levy are apportioned by the commissioners among the several road districts in the county.

Every able-bodied man between the ages of 21 and 40 residing outside the limits of incorporated cities or towns is required to pay \$2 annually to the overseer of the district in which he resides, or in lieu of such sum to labor two days upon the public roads.

Appropriations are made from time to time by the legislature from the internal-improvement fund or the internal-improvement permanent fund for the building of State roads in the various counties.

CONNECTICUT.

At their annual meetings the various towns provide for the repair of the highways and bridges within their limits for periods not exceeding five years. If the towns fail to do so, the selectmen are authorized to keep the roads in repair for a period of one year. Towns are authorized to levy highway taxes and may include in the tax a sum sufficient to build and repair the highways and bridges therein. Reports from the various towns indicate that no separate tax is levied for road purposes, but that the necessary funds are appropriated out of the general fund raised by the towns for all purposes. No road work in this State is done by the counties.

In 1895 the legislature of Connecticut enacted a State-aid law providing for cooperation between the State government and the local town authorities in improving the main highways. The first annual appropriation for State aid amounted to \$75,000. This appropriation has been increased from time to time; in 1904, it amounted to \$219,165. Under this law the State pays two-thirds of the cost of roads in towns having a taxable valuation of over \$1,000,000, and three-fourths in towns where the valuation is \$1,000,000 or less.

DELAWARE.

The cost of opening, constructing, and repairing public roads and bridges in Kent and Sussex counties is borne by the counties, all necessary funds for this purpose being raised by a tax laid by the levy court. The levy courts fix the rates of taxation, after having ascertained the amount of money needed for road purposes.

In Newcastle County the cost of constructing and repairing roads and bridges is borne by the several hundreds (townships), except for certain bridges, which may be paid for by the county. The road tax is levied by the road commissioners of the respective hundreds, except the portion chargeable to the county, which is assessed by the levy court.

In addition to the regular county rates the levy courts are authorized to assess a tax of not more than 20 cents on each \$100 in any one year to pay any deficiency in road taxes of the several hundreds and to repair bridges and causeways.

In 1903 a State-aid law was passed, which provided that one-half the cost of State-aid roads be paid by the State and one-half by the counties. An appropriation of \$60,000 was made to pay the State's

share of this work for two years. This law has since been repealed and another State-aid law adopted, which provides that one-half the cost of highways constructed under the direction of the Newcastle County State highway commissioner to an amount not to exceed the sum appropriated by the general assembly for this purpose in any one year be paid by the State, and that the State pay not to exceed \$1,000 annually to each of the hundreds of the counties of Kent and Sussex as the State's share in road improvement, provided those hundreds will raise and expend an equal sum for the same purpose.

DISTRICT OF COLUMBIA.

One half the cost of the construction and maintenance of roads is paid by the National Government; the other half is paid out of the general revenues of the District of Columbia.

FLORIDA.

Most of the counties in this State have road organizations embracing such powers as are conferred by special acts creating them. The road levy varies in the different counties from 10 to 60 cents on each \$100 worth of property. No road levy is made in some counties, and in others the labor tax has been abandoned.

In counties which are not under special road laws the county commissioners may levy a tax of not to exceed 3 mills on the dollar on real and personal property for constructing roads and bridges.

Except in counties under special laws every able-bodied male person over 18 and under 45 years of age is required to work on the roads and bridges not to exceed eight days in any one year. Every person subject to road duty may furnish an able-bodied substitute, or, in lieu thereof, pay to the road overseer \$1 for each day he is required to work.

GEORGIA.

All able-bodied male inhabitants between the ages of 16 and 50 years, unless by law exempt, are required to work on the public roads not to exceed fifteen days in any one year. The lessees of penitentiary convicts are required to pay \$1 for each day such convicts or the guards of the convicts are required to work upon the roads.

In counties which have adopted what is known as the "alternative road system" a citizen is not required to work upon the roads more than ten days annually, and he may be relieved from such work by the payment of 50 cents per day for each of the days he is summoned to work. The grand jury of the county adopting this system is required to levy a road tax of not to exceed 20 cents on each \$100 of taxable property in the county.

Chain gangs, consisting of misdemeanor convicts, may also be used on the public roads. There are 27 counties in the State using convicts in this way.

IDAHO.

The rate of taxation for road purposes is fixed by the boards of county commissioners. This tax must not be less than 10 nor more than 60 cents on each \$100 worth of taxable property. This tax may be worked out.

Every male inhabitant over 21 and under 50 years of age is required to perform two days' labor annually on the public roads or pay to the overseer a commutation tax of \$4, or such smaller sum as the board of commissioners may fix.

ILLINOIS.

In 1903 there were in the State of Illinois, according to the report of the Illinois highway commission, 1,362 political townships in counties under township organization, and in counties not under township organization there were 305 corresponding highway divisions, making a total of 1,667.

COUNTIES UNDER TOWNSHIP ORGANIZATION.

Counties under township organization have two systems of road administration—the cash system and the labor system.

Cash system.—Under the cash system the commissioners of highways of townships levy a tax annually for road and bridge purposes of not to exceed 60 cents on each \$100 worth of taxable property, which tax may be increased 40 cents on the \$100 if necessary, provided such increase is agreed to by the town auditors and assessor. Every able-bodied man between 21 and 50 years of age, living outside of incorporated cities and towns, is required to pay not less than \$1 nor more than \$2 as poll tax for highway purposes.

Labor system.—Under the labor system a "town or village" tax of not to exceed 40 cents on each \$100 worth of property may be levied on real, personal, and railroad property for making and repairing roads only.

A town and village tax of not to exceed 40 cents on \$100 on real, personal, and railroad property may also be levied for making and repairing bridges; the payment of damages resulting from opening, altering, and laying out new roads and ditches; the purchase of tools, implements, and machinery; the purchase of materials for building, or repairing, or draining roads; the payment of road overseers, etc. An additional tax of 40 cents may be levied, if necessary. These taxes may be paid in cash or worked out at the rate of \$1 per day. Provided that the authorities of any incorporated town, city, or village do not object, these taxes may be assessed against property in cities and towns. In cities and towns in which the population does not exceed 35,000, one-half of the tax so collected must be paid over to the cities for road and street work. Whenever this tax is levied and collected within the limits of any city having a population of over 35,000 the entire amount shall be paid over to the treasurer of such city for use on the roads and streets of the city. Every able-bodied male inhabitant residing outside the limits of incorporated cities and towns, between the ages of 21 and 50 years, is required to labor on the highways in his respective road district not less than one nor more than three days in each year.

COUNTIES NOT UNDER TOWNSHIP ORGANIZATION.

The commissioners of highways of the districts in counties not under township organization may levy a road and bridge tax annually of not to exceed 50 cents on each \$100. They are also authorized to

require every able-bodied man between the ages of 21 and 50 years, residing outside the limits of incorporated cities and towns, to pay a road poll tax of not less than \$1 nor more than \$5 annually. Persons who are unable to pay their poll tax in money are allowed to work it out at the rate of \$1 per day.

SPECIAL TAX FOR HARD ROADS.

A special tax of not to exceed \$1 on each \$100 assessed valuation of all the taxable property, including railroads, in the townships or road districts may be assessed for the purpose of building gravel, macadam, or other hard roads, if a majority of all the votes cast at the annual town meeting shall be in favor of such special tax. This provision seems to apply to any counties in the State, whether they are under township organization or not.

INDIANA.

A road tax of not to exceed 30 cents on each \$100 worth of taxable property outside of incorporated cities and towns is levied annually by the township trustee of each township. An additional tax of 10 cents on the \$100 valuation may be levied for the construction and repair of bridges, culverts, and other road purposes, if agreed to by the board of county commissioners. This tax may be worked out at the rate of \$1.25 per day (changed to \$1.50 per day in 1905), or \$2.50 per day for double team without driver.

Every able-bodied male person over 21 and under 50 years of age, residing in a road district of a township, is required to perform not less than two nor more than four days' labor on the public roads each year or to furnish a substitute; or in lieu of this labor he may pay to the road overseer \$1.25 (changed to \$1.50 in 1905) for each day.

Bonds may be issued by the boards of commissioners of any county for graveling and macadamizing or otherwise improving roads. The limit of indebtedness for this purpose at any one time is fixed by law at 4 per cent of the total assessed valuation of the property of the township or townships in which the roads are located. The law provides two methods of paying the principal and interest on these bonds. The first is by assessment against property according to benefits received. The second is by a special tax levied against the property in the township or townships, including cities and towns of not to exceed 30,000 inhabitants.

A tax of not to exceed 10 cents upon each \$100 of taxable property for every 10 miles of gravel or stone road may be assessed by the county auditor upon all the taxable property of the county for the repair of the same.

IOWA.

There are two funds used in the construction and repair of roads—the county road fund and the general township fund.

1. The county road fund is derived from a tax of not more than 1 mill on the dollar on all taxable property in the county, including all taxable property in cities and incorporated towns.

2. The township road fund is derived from a tax of not less than 1 mill nor more than 4 mills on the dollar on all taxable property in the township.

All able-bodied male residents of road districts between the ages of 21 and 45 are required to perform annually two days' labor upon the roads. From the majority of the reports received from the various counties, it appears that this labor is valued by the road officials at about \$1.50 per day.

KANSAS.

The county commissioners of each county may levy an annual road tax of not to exceed 3 mills on the dollar on all taxable property in their respective counties, except on real estate in cities of over 2,000 inhabitants. This tax may be paid in labor at the rate of \$1.50 per day, or \$3 per day for man and team.

In counties having a population of 8,000 or over the county commissioners may levy a 2-mill tax on all property, both city and country, for the purpose of permanently improving roads. This tax, however, must be authorized by a vote of the people before it can be levied. As there seems to be no provision for working out this tax, and as it appears to be for permanent road work, it is assumed that it must be paid in cash. Fifteen per cent of the cost of roads constructed from this fund must be assessed against the real estate lying within one-half mile of the roads improved.

KENTUCKY.

The fiscal courts of the various counties may levy a tax for road and bridge purposes of not to exceed 25 cents per year on each \$100 worth of property. A road and bridge tax of not to exceed \$1 may also be levied on each male citizen between 18 and 50 years of age. The fiscal court may allow any taxpayer to work out his road and bridge tax.

All male citizens over 18 and under 50 years of age, unless by law exempt, may be required to work on the public roads not more than six days each year or furnish able-bodied substitutes, and in cases of unusual emergency may be required to work a greater number of days; also in cases where the county shall pay the road hands for their work it may require them to work more than six days in the year. The fiscal court may pay the hands so ordered to work a reasonable sum per day for all or any part of their labor.

Upon the consent of two-thirds of the voters any county may issue bonds for road purposes of not to exceed 2 per cent of the value of the taxable property therein. Counties issuing bonds are required to provide for the collection of an annual tax sufficient to pay the interest on them and to create a sinking fund for the payment of the principal forty years from the time the bonds are issued.

LOUISIANA.

The police juries ^a of the various parishes (counties) are authorized by law to levy special taxes for road purposes on all real and personal property in the parishes. This tax must not exceed \$15 per annum on each person liable to the tax, and the funds received from the same must be applied exclusively to the building and repair of roads.

Every able-bodied male inhabitant between the ages of 18 and 50,

^a Police juries in Louisiana correspond to the boards of county commissioners or the county courts in other States.

unless by law exempt, is required to work on the public roads not to exceed twelve days each year. In lieu of this labor each person may pay \$1 for each day he has been summoned to work upon the roads.

MAINE.

The necessary funds for making and repairing highways, "townways," and bridges are raised by the voters at the annual town meetings in March. These funds are assessed and collected in the same manner as other town taxes, and are expended by the road commissioners, or by the selectmen, as each town may determine.

Towns establishing State roads may receive State aid to the extent of one-half the amount devoted by the town to the permanent improvement of such roads. Under the law in force in 1904, no town could receive from the State a greater sum than \$200 in one year, but in 1905 this limit was raised to \$300. In order to secure this State aid the town must before September 1 (changed to October 1 in 1905) have raised and expended in improving such State road, in a manner satisfactory to the county commissioners, at least \$100 over and above the amount regularly raised in the town for highways and bridges.

The State has also, by legislative enactment in specific cases, assisted the poorer towns and plantations to build roads and bridges. In the last twenty-five years such State appropriations have amounted to a total of \$176,830.29. For the year 1904 the amount was \$11,400.

MARYLAND.

The commissioners of each county have charge of the construction and repair of all public roads, and levy all taxes necessary for this purpose on the assessable property in the county. Reports received from the various counties indicate that a special levy is made for road purposes in some counties while in others the expenditures for roads are made from the general county fund.

The State appropriates annually \$200,000 for the construction of permanent roads according to plans and specifications prepared by the State geological survey, one-half of the cost to be paid by the State and one-half by the county. This law was passed by the general assembly in 1904, but as the act did not take effect until January 1, 1905, no expenditures were made under its provisions during 1904. Therefore no information is given in the table regarding expenditures on such State roads.

MASSACHUSETTS.

The funds used in the construction and repair of roads and bridges are appropriated by the town meetings, and are raised by taxation in the same manner as for schools, the poor, and all other town purposes.

In the building of State roads, the State is authorized to pay the whole cost, but the counties are required to return to the State within six years one-fourth of the money so expended, with interest at the rate of 3 per cent. The counties assess on the towns the taxes necessary for this purpose, including the State highway assessment. A town pays that proportion of the total amount assessed on the county for State highway construction which its valuation bears to the valuation of the county.

State roads are repaired under the direction of the State highway commission, which is authorized to pay \$50 per mile per year toward such repairs.

Of the amount appropriated each year for the construction and repair of State highways, 5 per cent may be expended under the direction of the State highway commission in small towns in which no State highways have been built. No town shall so receive in any one year more than 40 per cent of its average annual appropriation for road purposes.

MICHIGAN.

The commissioners of highways of each township may levy annually for road purposes a labor tax of not to exceed one day's labor upon each \$100 of taxable valuation of property, and a money tax of not to exceed 50 cents on each \$100 of taxable valuation. The labor tax may be paid in money at the rate of \$1 per day for each day assessed, or may be worked out by a substitute, unless the qualified voters of the township have decided that the same shall be paid in cash. In townships in which the labor tax is paid in cash the rate is fixed by the electors at the annual township meeting, and must not exceed one-half of 1 per cent (5 mills on the dollar) on the aggregate assessed valuation of the property of the township.

Every male inhabitant residing outside of incorporated cities and towns, above the age of 21 and under the age of 50, unless by law exempt, is required to perform one day's work annually on the public roads in his district or furnish a substitute. In lieu of this labor he may pay \$1 in cash. It will be seen from the table that this tax is not enforced in more than 25 per cent of the townships.

In counties, which, by a majority vote of the people, adopt the county-road system, an annual tax of not to exceed 2 mills on each dollar's worth of taxable property may be levied by the county road commissioners for the purpose of improving county roads. In the county of Wayne taxation for county road purposes is limited to one-half mill on the dollar. Any township already building roads under the township system is not required to pay this county-road tax unless said township agrees to do so by a two-thirds vote.

Bonds may be issued by any county in this State for road purposes, provided a proposition to that effect is agreed to by a majority of the qualified voters of the county. The limit of such indebtedness for roads and other purposes is fixed at 3 per cent of the valuation. Townships may also by a two-thirds vote issue bonds for building improved roads. Such indebtedness is limited to 5 per cent of the assessed valuation of the township.

MINNESOTA.

The supervisors of the various towns are authorized to levy a road tax upon all real and personal property of not to exceed \$1 on each \$100 of taxable valuation. This tax may be commuted in labor at the rate of \$1.50 per day. In counties having a population of 150,000 or more (Hennepin and Ramsey) all road taxes must be paid in cash. Road taxes of any town may be paid in cash if agreed to by a majority vote at an annual town election.

Every male inhabitant over 21 and under 50 years of age, unless by law exempt, is required to perform not less than one or more than five days' labor each year upon the public roads or pay \$1.50 for each day

he may be required to perform road duty. This tax does not appear to be assessed in some of the counties and in many of the towns, which is probably due to the fact that these counties and towns have by a majority vote decided to pay all road taxes in cash.

Bonds may be issued by the towns for road purposes, which must not exceed, together with the outstanding indebtedness of the town, 5 per cent of the assessed valuation thereof. These bonds must be paid in not to exceed ten annual installments, and may bear interest at the rate of 6 per cent per annum.

The commissioners of each county are authorized to provide a fund for the construction, maintenance, and repair of county roads and bridges, to be known as "the general road and bridge fund" and to be expended upon such roads and bridges as the commissioners may determine. Not more than \$300 may be appropriated per annum from this fund for any one town road or bridge in any township. The county commissioners are authorized to include in the regular tax levy of the county a tax of not to exceed 1 mill on the dollar on all the taxable valuation in the county for the benefit of the road and bridge fund, in addition to the amounts levied for other county purposes. This levy may be increased to 2 mills, provided the taxable valuation of the county is less than \$1,000,000.

MISSISSIPPI.

All male persons over 18 and under 50 years of age, unless by law exempt, are required to work on the public roads not to exceed ten days each year, except in case of emergency, when they may be required to work a longer time. In lieu of this labor each person may pay \$5 to the road overseer before being warned to work, or after being warned and before default, \$6, or he may pay \$1 for any day's labor, provided the same is paid before default. In working out the labor tax one day's work with 2-horse plow and team, with driver, is considered equivalent to three days' labor, and one day's work with wagon and team of 4 horses and driver is considered equivalent to ten days' labor. In counties where roads are worked by contract all persons required to perform road duty may work under the contractor or pay him \$3 in lieu of the work. It will be seen from the Mississippi table that there are 26 counties in the State which have adopted the contract system and in which the labor tax is commuted at the rate of \$3 per capita.

If the labor and commutation money are found insufficient for working the roads, the board of supervisors may levy a tax upon all taxable property in the county of not to exceed 1 mill on the dollar in any one year. In addition to other road taxes, the board of supervisors may also levy a tax for the purpose of constructing or maintaining shell, gravel, or macadamized roads, this tax to be assessed against property adjacent to the roads, provided the value of such property is materially enhanced by such construction or maintenance.

Counties may issue twenty-five year bonds for building roads and bridges to an amount which, added to all other bonded indebtedness, shall not exceed 5 per cent of the total assessed value of property as shown by the assessment rolls of the preceding year. Special taxes may be levied for the purpose of paying the interest and principal.

The counties are authorized to employ convicts in the improvement of public roads, provided their use in this way does not interfere with

the management of the State farm nor put the State to any expense. There are 12 counties in the State which report the use of convict labor on public roads.

MISSOURI.

The county courts in the various counties of this State are required to levy a tax for road purposes of not less than 5 nor more than 20 cents on each \$100 worth of taxable property. This tax, as well as the poll tax, may be paid in labor at the rate of \$1 per day, or \$2 per day for team and wagon.

The county courts are also required to levy for road purposes an annual poll tax of not less than \$2 nor more than \$4 upon every male inhabitant over 21 and under 50 years of age residing outside the limits of incorporated cities and towns; but in counties of 100,000 population or more as high as six days (or \$6) may be assessed. The county court may refuse to permit poll taxes to be worked out.

The construction of stone or gravel roads within a district may be paid for out of funds derived from a special tax levied by the county court when authorized by a vote of the people living upon the lands abutting on or adjacent to the proposed improvement. Such levy may be divided into equal annual installments extending over a period of not to exceed five years.

Any territory not greater than 6 miles square in which a city of the third or fourth class is located may be organized into a special road district, and when so organized is entitled in addition to other road revenues to one-half of the county dramshop license fees and one-fourth of the city dramshop license fees paid within the district. The license fee for such dramshops varies from \$250 to \$400 per annum. This money is expended in these districts in permanently improving roads. The county courts may, however, at their discretion expend it on bridges.

Special road districts, not exceeding 8 miles square, in which there is a city or town having a population of from 500 to 1,000 may be organized for the purpose of improving or repairing roads. The districts so organized may improve the roads beyond the limits of the district, provided the citizens along said roads will assist.

The following modifications apply to counties under township organization. The rate of tax for road purposes is limited to 15 cents on the \$100 valuation, but this rate, added to the rate for all other county and township purposes, must not exceed the limit fixed by the constitution of the State. This limit, so fixed for all county purposes, varies from 35 to 50 cents on each \$100 worth of taxable property, depending upon the value of the taxable property in the county. The township tax may be paid either in cash or in labor, at the option of the taxpayer, unless by a vote of the people of the township the contract system is adopted. In that case the tax on personal property must be paid in cash, while the poll tax may be paid either in labor or in cash, at the option of the citizens. The poll tax in these counties is not less than \$1 nor more than \$3.

In counties which have an assessed valuation of \$15,000,000 or more, and where there are 150 or more miles of stone or gravel roads, a special tax of 15 cents may be levied for road purposes on each \$100 worth of property within the limits of incorporated cities or towns, and a general tax of 20 cents on each \$100 worth of taxable property

in the county. But the rate of this tax added to the rate for all other purposes must not exceed the limit fixed by the constitution.

MONTANA.

There must be raised and collected for road purposes on the taxable property in each county not less than 1 nor more than 3 mills on the dollar. A special road tax of \$2 is also levied on every male citizen over the age of 21 and under the age of 50 years. The road supervisors are empowered to collect this special road tax in cash in all cases where one day's road labor of eight hours is not offered. These provisions do not apply to incorporated cities or towns which levy and collect taxes for road, street, and alley purposes.

NEBRASKA.

The rate of taxation for road purposes on taxable property in the various counties of the State is limited by law to 5 mills on the dollar. County commissioners are authorized to levy a special tax of not to exceed 5 mills on the dollar to pay outstanding road district warrants. In case this 5 mills is not sufficient, the county board shall annually thereafter make other levies for this purpose of not to exceed 5 mills on the dollar, until the indebtedness is paid. The law of 1903, in force in 1904, provided that in counties not under township organization one-half of the road tax might be paid in labor, allowing \$1.50 for an eight-hour day. The law passed in 1905, however, provides that the entire tax shall be paid in cash. In counties under township organization the township and county road tax must be paid in cash. This does not apply, however, to the statute labor tax.

County commissioners of counties not under township organization may levy the same rate of road tax on property in cities and towns of certain sizes as is levied on property in the several road districts. One-half of the funds derived from this tax is used by the county for road purposes and one-half by the cities for similar purposes.

Every able-bodied male inhabitant over the age of 21 and under the age of 50 years residing outside the limits of an incorporated city or town, unless by law exempt, is required to pay a labor tax of \$3 per annum. This tax may be worked out, allowing \$1.50 for an eight-hour day.

NEVADA.

The boards of county commissioners of the various counties in this State are authorized to levy a tax of not to exceed $2\frac{1}{2}$ mills on the dollar on taxable property for the purpose of constructing, repairing, and maintaining roads. There appears to be no provision in this State which requires citizens to perform labor on the roads or to pay a road poll tax.

NEW HAMPSHIRE.

The funds used in the construction and repair of roads and bridges are appropriated by the annual town meetings. The rate of road levy must not be "less than one-fourth of 1 per cent of the valuation of the polls and ratable estates on which other taxes are assessed by the towns." Each town may raise as much more as may be deemed necessary "providing that no town may be required to raise more than \$50 per mile for repair of roads and bridges."

In 1905 the legislature enacted a State-aid law providing for cooperation between the State government and the local authorities in improving the main highways. An annual appropriation of \$125,000 for the next six years was made to pay the share of the State in the improvement of these roads. Previous to 1905 all money expended by the State on roads in the various towns was appropriated for specified roads in the summer-resort districts. Except in one or two instances, the towns were not required to contribute money for the improvement of State roads.

NEW JERSEY.

This State appropriates about \$250,000 annually to aid the counties and townships in the permanent improvement of roads constructed under the direction and according to the specifications and plans of the State highway commissioner. The State pays $33\frac{1}{3}$ per cent of the cost of these roads, the counties in which the roads are built $56\frac{2}{3}$ per cent, and the townships 10 per cent, so that for every \$250,000 appropriated by the State for permanent roads the counties and townships appropriate and expend on the same roads \$500,000. The share borne by the counties for State-aid roads may be paid from funds secured by assessment on the taxable property in the county, by temporary loans, or by the issue of bonds. The temporary loans are paid out of the next annual levy, and the interest and principal on bonds are paid annually from assessments on property made for the purpose.

Boards of chosen freeholders of counties are authorized to construct and repair certain county roads. The cost of building these roads may be paid out of a special tax levied by the board of freeholders for the purpose, or by temporary loans, or by the issuance of bonds. The cost of repairs, as well as the interest and principal on temporary loans or bonds, is paid for out of a special tax levied for this purpose.

The qualified voters of the townships at their town meetings appropriate or raise the necessary funds for opening and repairing roads. The funds to meet these appropriations are assessed against the taxable property in the township. In case the qualified voters fail to provide funds for this purpose, special elections may be held, where the necessary money is raised by the vote of two-thirds of the voters present. No township is authorized to assess for road purposes more than 70 nor less than 20 per cent of the amount raised for county and poor tax.

The legal voters of the boroughs are authorized by law to assess and appropriate annually such sums as may be necessary for the construction and repair of roads. In case the voters fail to appropriate for this purpose the mayor and council of the borough may fix the road tax at a sum not to exceed three-fifths of 1 per cent of the assessed valuation of the property in the borough.

Expenditures for the construction and repair of bridges are paid by the counties in cases where the bridges cross running streams.

NEW MEXICO.

The boards of county commissioners are authorized to levy a road tax on all property subject to taxation in the various counties of not to exceed one-half mill on the dollar in any one year. On the petition

of 100 voters and taxpayers, the board of county commissioners may levy in addition, a special tax for road and bridge purposes of not to exceed $1\frac{1}{2}$ mills on the dollar on all taxable property in the county.

Every able-bodied male resident over 21 and under 60 years of age is required by the road supervisor of his respective precinct to perform not less than two nor more than five days' labor on the highways annually, or, in lieu thereof, to furnish a substitute or pay to the road supervisor the sum of \$1 per day for each day he is required to perform such labor.

NEW YORK.

STATE AID.

In the permanent improvement of State-aid roads, under the Higbie-Armstrong law, the State pays 50 per cent of the cost, the county 35 per cent, and the town or property owners benefited 15 per cent. The State's share in the improvement of State-aid roads is appropriated by the legislature from the general treasury, and it has increased from \$50,000 in 1898, when the first State-aid law was passed, to over \$1,000,000 in 1904. The share of the counties and towns in the improvement of State-aid roads is paid out of special taxes levied for the purpose, which must be paid in money.

The State also contributes aid under the Fuller-Plank act, which established what is known as the "money system" as distinguished from the old labor system. In towns which adopt the money system the State contributes 50 cents for every dollar raised by the town for the repair of highways, provided these funds are expended according to the direction of the State engineer; but a proviso in this law limits the aid given by the State, in towns the assessed property valuation of which is \$1,000,000 or more to one-tenth of 1 per cent of the assessed valuation.

THE MONEY SYSTEM.

The towns which have adopted the money system raise an annual property tax for road purposes which must be equal to at least one-half the value at the commutation rates of the highway labor which would be assessed if the labor system were in force. This tax is not assessed against property in incorporated villages. In addition to the property tax every able-bodied male citizen between the ages of 21 and 70 years, unless by law exempt, is required to pay an annual poll tax of \$1 for road purposes.

THE LABOR SYSTEM.

In towns which are still working the roads under the labor system the commissioners of highways of the towns assess the highway labor to be performed each year. The total number of days assessed annually must not be less than three times the number of taxable inhabitants in the town. Every able-bodied male inhabitant between the ages of 21 and 70 years, unless by law exempt is required to perform at least one day's labor upon the public roads each year, the remaining number of days assessed by the highway commissioners being apportioned against the property in the town in proportion to valuation. This tax does not apply to incorporated cities or villages which are by law separate road districts.

BRIDGES.

The expense of constructing and repairing highway bridges is borne by the towns, except in certain cases provided by law where the county contributes a portion of the cost.

NORTH CAROLINA.

The board of commissioners in each county, at its regular annual meeting on the first Monday in June, levies taxes for all county purposes, including the construction and maintenance of the public roads. The tax so levied for all county purposes must not be more than double the amount raised for State purposes, except for special reasons and with the approval of the general assembly. Under the foregoing limitation, the amount levied for public roads and expended for this purpose each year is left entirely to the board of county commissioners. There were 40 counties in the State from which no reports were received regarding cash road levies or expenditures. It is assumed, therefore, that these counties did not levy a cash road tax in 1904.

All able-bodied male residents of the State between the ages of 18 and 45 years (between the ages of 21 and 45 years in Columbus and Tyrrell counties) are required to work on the public roads not to exceed six days annually, except where repairs are necessitated by damage resulting from storms, except also that in all counties west of the Blue Ridge Mountains ten days may be the limit required instead of six. The reports received indicate that there were 10 counties in the State in which no statute labor tax was levied in 1904. In these counties, however, convict labor was used.

NORTH DAKOTA.

In each county having a population of 2,000 or more a tax of not less than 10 cents on each \$100 worth of taxable property may be levied and collected annually for road purposes. This tax may be worked out at the rate of \$1.50 per day.

A township tax of not to exceed 80 cents and a bridge tax of not to exceed 20 cents may also be levied by the electors at the annual township meeting.

In addition to the township property tax, every male person between the ages of 21 and 50 years is required to pay annually a poll tax of \$1.50 for road purposes. This tax may be paid in money or by one day's labor on the public roads.

OHIO.

The road laws of Ohio are so voluminous and complicated that it would take several pages to explain the various provisions relating to taxation. Briefly stated, the taxes for the construction, repair, and maintenance of county roads are assessed by the county commissioners, while the revenues for township roads are raised by the township trustees. The county commissioners and township trustees are authorized, under certain restrictions, to borrow money or issue bonds for road purposes.

Every able-bodied male person between the ages of 21 and 55 years, unless by law exempt, is required to perform two days' labor on the public roads, or in lieu thereof to pay \$3 to the road supervisor.

There are special provisions relating to the formation of from two to four townships into road districts for the purpose of improving and maintaining roads; and to the building of roads by local assessment under the 1-mile assessment and the 2-mile assessment plans, under which plans a large portion of the gravel roads have been built.

The State-aid law, passed April 18, 1904, provides that the State pay 25 per cent of the cost of improved roads; the counties, 50 per cent; the townships, 15 per cent, and the local property owners 10 per cent. No roads were constructed, however, under this law in 1904.

OKLAHOMA.

The county commissioners of each county, by and with the consent of the township trustees, are authorized to levy an annual road tax in each township of not to exceed 50 cents on each \$100 worth of taxable property outside the limits of incorporated cities and towns having a population of over 2,000. This tax may be paid in labor on the basis of \$1 per day.

The boards of county commissioners may levy a general road and bridge tax on all property in the counties of not to exceed \$1 on each \$100 worth of taxable property, and the boards of township trustees are also authorized to levy a general road and bridge tax in the townships of not to exceed 50 cents on each \$100 worth of taxable property.

Every male inhabitant between the ages of 21 and 50 years, unless by law exempt, is required to work four days on the public roads each year or furnish a substitute, or in lieu thereof to pay to the road overseer \$1 for each day he does not work.

One-half of the money received from the sale of saloon licenses may be used by the road authorities of counties for road purposes.

OREGON.

The funds used in the construction and repair of roads are derived from two sources—a property tax and a poll tax. The rate of taxation on property for road purposes must not exceed 10 mills on the dollar, though road districts may levy an additional 10 mills for the purpose of making "special" improvements. The levy for each county is made by its "county court or commissioners' court," and the rate of taxation varies in the different counties from 1 to 10 mills. Every male inhabitant between the ages of 21 and 50 (unless by law exempt) is required to pay an annual poll tax of \$3 for road purposes. As a matter of fact, the poll tax operates to a large extent as a statute labor law, since in many instances the tax appears to have been paid in labor performed on the road instead of in cash.

PENNSYLVANIA.

The township supervisors are authorized by law to levy a tax of not to exceed 10 mills on the dollar on all personal property, trades, and occupations for the purpose of constructing and repairing roads and bridges. In 1905 this law was amended so as to permit an increase of 10 additional mills. Each township may levy a cash road tax, incur indebtedness, or issue bonds according to the methods prescribed by law to defray its share of the cost of State-aid roads.

There is no statute labor law in Pennsylvania. The whole or any portion of the township road tax referred to above could, however, be paid in work previous to 1905. In that year the legislature

provided that any township which abolished the working out of the tax and required the same to be paid in cash should receive annually from the State 15 per cent of the amount of the tax so collected.

According to the act of 1895, commonly known as the Flinn law, the county commissioners may levy a tax of not to exceed 2 mills on the dollar upon all real and personal property in the county for improving important county roads. Only two or three counties have, however, availed themselves of the provisions of this law.

In 1903 the legislature passed an act which provided that the State, the counties, and the townships might cooperate in the improvement of the principal highways, the State to pay $66\frac{2}{3}$ per cent of the cost, the county $16\frac{2}{3}$, and the township $16\frac{2}{3}$. These proportions were changed by the act of 1905 to 75 per cent by the State, $12\frac{1}{2}$ per cent by the county, and $12\frac{1}{2}$ per cent by the township. All State appropriations must be apportioned among the various counties or townships according to their total road mileage. The act of 1903 also provided that any county constructing county roads under the provisions of the act of 1895 (the Flinn law) should be entitled to the same amount of State aid as if the roads had been constructed under the State-aid law. If State aid is desired, however, in the reconstruction of such roads, the work must be done according to the plans and under the direction of the State highway department.

The State pays one-half of the annual cost of maintaining roads which have been improved under the direction of the State highway department, or such other roads as have been improved according to the standards of the State highway department. Moneys paid out by the State for maintenance must, however, be apportioned among the various counties or townships according to mileage of improved roads.

RHODE ISLAND.

Town roads.—Each town, at a regular or specially called meeting, appropriates annually such money as may be necessary for the construction, maintenance, and repair of highways and bridges. The sums so appropriated are included in the next annual tax levy for town purposes.

State roads.—In 1903 the legislature of Rhode Island authorized the construction of a system of State roads and appropriated \$100,000 therefor. The same amount was again appropriated in 1904. In this work the State pays the entire cost of construction, provided the road is not more than 14 feet wide. If it exceeds this dimension, the towns are required to pay for the additional width.

SOUTH CAROLINA.

The county or township boards of commissioners of the various counties or townships may cause a road tax to be levied of not to exceed 1 mill on all taxable property in any county or township, except in the county of Bamberg, where the levy must not exceed 2 mills on the dollar. In counties where the contract system of working the roads is adopted, the county or township boards may authorize a special annual levy of not to exceed 1 mill on all taxable property. As seven counties report 2-mill levies, it is assumed that 1 mill was the regular levy and that the additional mill was a special tax.

In the county of Colleton the county board of commissioners is authorized to hire the county chain gang to any reliable person or

corporation, the money realized therefrom to be a part of the road fund. In all other counties the commissioners are authorized to work the convicts on the roads, their maintenance being paid for out of the funds derived from the regular or special levies, the commutation tax, or from the general county funds.

All able-bodied male persons between certain ages—which vary in the different counties—unless by law exempt, are required to perform or cause to be performed annually not less than two nor more than ten days' labor upon the public roads. The number of days each person is required to perform road duty is fixed by law and varies in the different counties. In lieu of such labor a commutation tax of not less than \$1 nor more than \$3 may be paid by the person so liable. The rate of commutation is also fixed by statute in the various counties.

Since 1904 the legislature has authorized the county commissioners to fix the number of days the taxpayers are required to work on the roads and the rate at which this labor may be commuted in cash.

SOUTH DAKOTA.

The county commissioners are empowered to levy a tax of not to exceed 10 mills on the dollar for all county purposes, the revenue derived from 2 mills of which may be expended on roads, provided that the amount so appropriated for any one year shall not exceed \$1,000 on each \$500,000 of assessed valuation of real estate.

A road tax of not to exceed 5 mills on the dollar may be levied each year by the road supervisors in the various townships. This tax may be worked out on the roads at the rate of \$1.50 per day.

Every male person between the ages of 21 and 50 years, unless by law exempt, is required to pay an annual poll tax for road purposes of \$1.50. This tax may be paid in money or by one day's labor on the roads in the district in which the taxable person resides.

TENNESSEE.

The county courts levy each year for road purposes an ad valorem tax on all property outside the limits of incorporated cities and towns. The State law governing the rate of this levy is peculiar. The rate for a county depends on the number of days' work on the roads required in that county under the labor statute. The law fixes the rate at 2 cents on each \$100 worth of taxable property for each day's labor required. Only in this indirect way can the county court control the rate. If the county court fixes the number of days' labor on the roads at four, it thereby fixes the rate of cash-tax levy at 8 cents per \$100; by requiring eight days' labor it fixes the rate at 16 cents.

Every able-bodied male resident between the ages of 21 and 45 living outside the limits of an incorporated town or city, unless by the county court exempt, is required to work on the public highways not less than four nor more than eight days each year. Any resident subject to road duty may either furnish a substitute or pay in lieu thereof 75 cents per day for each day assessed.

All counties in the State having a population of over 70,000 inhabitants (Davidson, Knox, and Shelby counties) have special road laws of their own which are broader in their application than the general law outlined above. The legislature has several times during the last

few years passed special laws enabling certain counties to issue bonds for constructing roads. The interest and principal are paid out of the general county fund or out of a special fund provided by law.

TEXAS.

A tax of not to exceed 15 cents on the hundred dollars of taxable valuation may be levied by the commissioners' court of any county for road and bridge purposes. An additional road and bridge tax of not to exceed 15 cents on each \$100 worth of taxable property may also be levied by the commissioners' court of any county, if agreed to by a majority of the taxpayers.

The commissioners' courts of the various counties are authorized to issue bonds for the construction of roads and bridges, provided the same is agreed to by a majority of the voters of the county.

Every able-bodied male citizen between the ages of 18 and 45, unless by law exempt, is required to perform not to exceed five days' work each year on the public roads, furnish an able-bodied substitute, or pay to the road overseer \$1 for each day he is summoned to work. Most of the counties reported an assessment of five days' work. In counties having a population of 40,000 inhabitants and which have adopted the general road law, persons liable for road duty may pay into the county treasury the sum of \$3 and be exempt from such road duty for one year. Money so paid into the county treasury is placed to the credit of the road and bridge fund.

UTAH.

No tax is levied specifically for road purposes in the various counties of this State, but the boards of county commissioners appropriate such sums as may be necessary for road purposes.

Every able-bodied man over 21 and under 50 years of age, unless by law exempt, is required to work two days on the public roads in his district or pay \$3 in cash.

Counties are authorized to borrow money on the approval of a majority of the qualified electors, though such indebtedness must not exceed 2 per cent of the assessed valuation of property.

The legislature of this State makes appropriations from time to time to aid the various counties in building State roads. These appropriations were expended formerly under the direction of the county commissioners of each county, but in 1903 the legislature provided that this work be done under the direction of the State engineer. Before 1903 the State paid the whole cost of the work, but in that year the legislature provided that the counties pay one-half the cost of State road work. This does not apply, however, to appropriations made in 1903 for the biennial period 1903-4.

VERMONT.

The selectmen of the various towns assess annually a tax of 20 cents on the dollar on the grand list (taxable valuation) of their towns for the purpose of constructing and repairing highways. If further funds are needed for this purpose they may be raised as an additional highway tax. The county boards of road commissioners may assess on the grand list of unorganized towns or gores such taxes as may be necessary for the purpose of constructing and repairing highways and bridges.

In 1892 the legislature of Vermont passed a law which provided for the assessment of an annual State highway tax of 5 cents on the dollar upon the grand list. In 1902 another act was passed which provided that one-half the revenues received from the local-option license laws be added to the State highway fund. This law, however, was only in effect for the biennial period 1903-4. In 1904 the 5 per cent State highway tax amounted to \$91,735.12, and the sum received under the revenue license laws and turned over to the State highway fund amounted to \$37,579.25. These funds were expended in the permanent improvement of the main traveled thoroughfares in each town, village, or city, in proportion to road mileage, which means that in permanent road building the places having larger population and greater wealth assist the places which are more sparsely settled and have less property valuation, since the mileage of the latter is much greater in proportion than that of the former.

The present law, passed in 1906, appropriates not to exceed \$300 to any town which will vote an equal sum for road construction and repair.

VIRGINIA.

The funds used in the construction and repair of roads are derived mainly from two sources—a county road tax and a district road tax.

1. The county road tax is levied annually by the board of supervisors upon all the assessed real and personal property in the county. This tax must not exceed 40 cents upon every \$100 worth of property.

2. The district road tax is levied annually by the board of supervisors upon all the assessed real and personal property in the several magisterial districts of the county, and must not exceed 40 cents upon every \$100 worth of property. The levy may vary, however, in different districts of the same county.

Any county in the State may issue bonds for the purpose of macadamizing or otherwise permanently improving the public roads. The interest and principal of the bonds are paid out of a special fund derived from the annual tax of not to exceed 20 cents on each \$100 worth of property within the county. There was only one county in the State which expended any money under the provision of this law in 1904.

The statute labor system, which required all able-bodied male residents of the State between 18 and 60 years of age living outside the limits of a town or city to work two days annually on the public roads, was abolished in 1904.

WASHINGTON.

The funds used in the construction and repair of roads are derived from two sources—a property tax and a poll tax. The property tax is levied by the boards of county commissioners, and consists of—

1. A "general road and bridge tax" of not more than 4 mills on the dollar on all taxable property in the county.

2. A "road district tax" of not more than 10 mills on the dollar on all the taxable property in the road districts outside the limits of incorporated cities or towns.

3. A special levy for turnpike roads of not to exceed 4 mills on the dollar on all property abutting on or within 2 miles of the road to be improved.

Every male inhabitant living outside the limits of incorporated cities and towns, between the ages of 21 and 50 (unless by law exempt), is required to pay an annual poll tax of \$2 for road purposes. From the majority of the reports received it would appear that this tax in 1904 operated to a large extent as a statute labor law, since in many instances the tax appears to have been paid in labor performed on the road instead of in cash; but in 1905 the legislature amended the law by requiring the poll tax to be paid in money.

WEST VIRGINIA.

Every able-bodied male person over 21 and under 50 years of age, unless by law exempt, is required to perform at least two and not to exceed four days' labor upon the public roads each year. In lieu of such labor such person may pay not less than 75 cents nor more than \$1.25 for each day that he is required to work, the rate to be fixed by the county court.

When the labor tax is found insufficient to construct and keep the roads and bridges in good repair, the county court is authorized to levy such taxes on real and personal property as may be necessary for this purpose. The limit of taxation for road purposes is not fixed by statute, but, with certain exceptions, the aggregate assessment for all county purposes is limited to 95 cents on each \$100 valuation. The road tax may vary in each magisterial district of the county, depending upon the requirements of each district. This tax may also be worked out at the rate of not less than 75 cents nor more than \$1.25 per day, but the county court may direct that not to exceed one-third of the amount levied shall be collected in money.

Under the alternate system every male inhabitant over 21 and under 50 years of age is required to pay a road tax of \$1 per capita. Whenever this system is adopted the county court is also authorized to assess such additional taxes on property in the various districts as may be necessary for road purposes. This levy must not exceed 50 cents on each \$100 valuation.

WISCONSIN.

A highway tax of not less than 1 nor more than 7 mills on the dollar is assessed annually on the real and personal property in each town or superintendent's district. An additional tax of not to exceed 15 mills on the dollar of taxable valuation may also be levied, provided the same has been authorized by the last preceding annual town meeting. These taxes may be worked out at the rate of \$1.50 per day, and reports from the various counties indicate that they are usually worked out.

Every male inhabitant in each town or superintendent's district, over 21 and under 50 years of age, unless by law exempt, is required to pay an annual poll tax of \$1.50. Towns are authorized to issue bonds for the purpose of grading, graveling, or macadamizing roads, provided the same is agreed to by a majority of the electors at any annual or special town meeting. These bonds may extend over a period of ten years and bear interest at the rate of 5 per cent, the interest and principal being paid from taxes levied for the purpose.

In the permanent improvement of certain roads the counties are authorized to aid the towns to the extent of paying one-half the cost of

construction. The town's share of the cost is levied against the taxable property in the town and must not exceed 3 mills on the dollar of property valuation. The county's share is levied upon the taxable property in the county.

The county boards are authorized to adopt main traveled highways as county roads, and to cause the same to be kept in good repair. The board may levy annually for this purpose a county road tax of not to exceed \$8,000 on all the taxable property of the county. This tax is expended under their direction in making culverts, grading, graveling, ditching, and otherwise improving such highways.

WYOMING.

The funds used in the construction and repair of the roads in each county are appropriated from the general county fund, which must not exceed 12 mills on the dollar for all purposes in any one year.

In counties which are divided into road districts the boards of county commissioners may require all able-bodied male citizens between the ages of 21 and 50 either to pay a special road tax of \$2 or to work one day annually upon the public roads.

MILEAGE AND EXPENDITURES BY STATES AND COUNTIES.

In the following tables road statistics for the year 1904 are given by States and counties. These tables show the total mileage of roads, the mileage of improved roads, and the rates of road levies, the expenditures for roads and bridges from property and poll taxes, from bond issues, and from State-aid funds, and the amounts and values of the labor required by law to be performed under the statute labor laws. The aggregate of bond issues during the ten years ending with 1904 is also shown.

ALABAMA.

Public-road mileage and expenditures in Alabama in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property tax.		Labor tax.			Total property and labor tax.	
				Road levy—rate per \$100.	Amount of tax. ^b	Men subject to tax.	Days' labor required.	Wages per day for road work.		Value of tax.
Autauga.....	200	10		(c)	2,000.00	2,500	10	0.50	12,500.00	14,500.00
Baldwin.....	200			15	5,000.00	2,600	10	1.00	26,000.00	31,000.00
Barbour.....	1,500			25	10,000.00	3,500	10	.65	22,750.00	32,750.00
Bibb.....	500	3		15	6,000.00	1,000	5	1.00	5,000.00	11,000.00
Blount.....	660			20	5,000.00	2,465	8	.50	9,860.00	14,860.00
Bullock.....	656			12	11,450.00	6,000	10	.75	45,000.00	56,450.00
Butler.....	600					2,000	10	.75	15,000.00	15,000.00
Calhoun.....	850	85	15	15	13,500.00	2,000	4	1.00	8,000.00	21,500.00
Chambers.....	1,000					3,000	10	.75	22,500.00	22,500.00
Cherokee.....	700	100		15	3,800.00	1,800	6	.80	8,640.00	12,440.00
Chilton.....	715					1,260	10	1.00	12,600.00	12,600.00
Choctaw.....	775					1,400	10	.50	7,000.00	7,000.00
Clarke.....	750					2,000	5	.75	7,500.00	7,500.00
Clay.....	1,000			15	1,875.00	2,500	10	.75	18,750.00	20,625.00

^a Where figures are not given in these columns, no mileage has been reported.

^b Where figures are not given in this column, no cash expenditure has been reported.

^c Rate of levy not reported.

Public-road mileage and expenditures in Alabama in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Labor tax.				Total property and labor tax.
				Road levy—rate per \$100.	Amount of tax.	Men subject to tax.	Days' labor required.	Wages per day for road work.	Value of tax.	
				Cents.	Dollars.			Dols.	Dollars.	Dollars.
Cleburne.....	700					1,200	10	0.75	9,000.00	9,000.00
Coffee.....	250					2,400	10	1.00	24,000.00	24,000.00
Colbert.....	528	104		10	1,764.00	2,250	10	.50	11,250.00	13,014.00
Coconuh.....	500					1,000	10	.75	7,500.00	7,500.00
Coosa.....	600					1,500	10	.75	11,250.00	11,250.00
Covington.....	1,150					1,000	5	1.00	5,000.00	5,000.00
Crenshaw.....	488			25	8,674.00	3,345	10	.75	25,087.50	33,761.50
Cullman.....	800			10	5,430.00	2,500	10	1.00	25,000.00	30,430.00
Dale.....	617					1,500	10	.75	11,250.00	11,250.00
Dallas.....	1,000	18				5,000	10	.75	37,500.00	37,500.00
Dekalb.....	800			(b)	4,216.72	3,000	6	1.00	18,000.00	22,216.72
Elmore.....	1,000	2		(b)	2,000.00	2,000	10	1.00	20,000.00	22,000.00
Escambia.....	700					700	6	1.00	4,200.00	4,200.00
Etowah.....	700	50		15	8,000.00	1,500	6	1.00	9,000.00	17,000.00
Fayette.....	850	1.5				1,500	10	.75	11,250.00	11,250.00
Franklin.....	700					1,000	10	.75	7,500.00	7,500.00
Geneva.....	1,000					1,000	10	.75	7,500.00	7,500.00
Greene.....	c 300			(b)	6,000.00	1,000	10	1.00	10,000.00	16,000.00
Hale.....	200					1,000	10	.75	7,500.00	7,500.00
Henry.....	1,000			25	11,000.00	2,333	10	1.00	23,330.00	34,330.00
Houston.....	700					1,000	10	.75	7,500.00	7,500.00
Jackson.....	500	28	80	25	25,000.00	3,000	10	1.00	30,000.00	55,000.00
Jefferson.....	1,400	200	200	10	35,000.00	10,000	10	1.25	125,000.00	160,000.00
Lamar.....	1,140	10				1,800	7	.80	10,416.00	10,416.00
Lauderdale.....	600	200		10	4,200.00	2,000	6	.75	9,000.00	13,200.00
Lawrence.....	600			5	5,563.95	1,400	10	.75	10,500.00	16,063.95
Lee.....	600					2,440	10	1.00	24,400.00	24,400.00
Limestone.....	650	50				3,000	10	1.00	30,000.00	30,000.00
Lowndes.....	500	7		(b)	6,000.00	1,500	10	.90	13,500.00	19,500.00
Macon.....	300					1,716	10	.65	11,154.00	11,154.00
Madison.....	300	75	75	20	10,000.00	5,000	4	.75	15,000.00	25,000.00
Marengo.....	442					2,500	10	1.00	25,000.00	25,000.00
Marion.....	800					1,500	10	1.00	15,000.00	15,000.00
Marshall.....	1,000					2,600	10	.75	19,500.00	19,500.00
Mobile.....	e 1,600			(b)	35,000.00	4,000	10	1.25	50,000.00	85,000.00
Monroe.....	1,400					3,000	10	1.00	30,000.00	30,000.00
Montgomery.....	597	108		10	22,716.10					22,716.10
Morgan.....	574		17.5	20	6,000.00	1,800	8	.90	13,392.00	19,392.00
Perry.....	400					1,000	10	.50	5,000.00	5,000.00
Pickens.....	640					2,715	6	1.00	16,290.00	16,290.00
Pike.....	1,010			25	10,000.00	2,500	10	1.00	25,000.00	35,000.00
Randolph.....	800					1,750	10	.75	13,125.00	13,125.00
Russell.....	600			25	6,000.00	3,000	10	.75	22,500.00	28,500.00
St. Clair.....	672			10	4,350.00	1,350	4	.75	4,050.00	8,400.00
Shelby.....	325			(b)	3,000.00	2,000	10	1.00	20,000.00	23,000.00
Sumter.....	f 600			(b)	940,000.00	3,500	10	1.00	35,000.00	75,000.00
Talladega.....	800	110		15	11,000.00	4,200	6	1.00	25,200.00	36,200.00
Tallapoosa.....	2,000					3,275	6	1.00	19,650.00	19,650.00
Tuscaloosa.....	1,140	100		(b)	40,000.00	3,500	8	1.00	28,000.00	68,000.00
Walker.....	850			25	7,000.00	2,000	6	1.00	12,000.00	19,000.00
Washington.....	500					300	10	1.00	3,000.00	3,000.00
Wilcox.....	1,500					2,000	10	.75	15,000.00	15,000.00
Winston.....	500			(b)	1,500.00	1,200	10	.75	9,000.00	10,500.00
Total.....	50,089	1,261	5,392	5	378,039.77	153,419			1,198,394.50	1,576,434.27

a Estimated by this office from population in this and other counties.

b Rate of levy not reported.

c Includes 12 miles of sand clay road.

d Of this amount, about \$10,000 was donated by citizens.

e Includes 50 miles of shell road.

f Includes 4 miles of road surfaced with chert and slag.

g This amount was realized from sale of bonds.

ARIZONA.

Public-road mileage and expenditures in Arizona in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total prop-erty and labor tax.
	Total of all public roads.	Sur-faced with gravel. ^a	Sur-faced with stone. ^a	Property tax.		Labor tax.			
				Road levy—rate per \$100	Amount of tax.	Num-ber of men subject to tax.	Amount of tax at \$2 per poll.		
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	
Apache.....	400	50		10	1,500.00	400	800	2,300.00	
Cochise.....	600			10	7,000.00	4,000	8,000	15,000.00	
Cocconino.....	400	4		10	3,500.00	600	1,200	4,700.00	
Gila.....	260			12	3,000.00	1,500	3,000	6,000.00	
Graham.....	250	3		25	9,800.00	5,500	11,000	20,800.00	
Maricopa.....	900	34		21	22,559.01	2,000	4,000	26,559.01	
Mohave.....	550			25	3,057.09	750	1,500	4,557.09	
Navajo.....	142			10	200.00	300	600	800.00	
Pima.....	500			15	6,000.00	2,000	4,000	10,000.00	
Pinal.....	400			25	2,543.45	450	900	3,443.45	
Santa Cruz.....	150			25	4,000.00	400	800	4,800.00	
Yavapai.....	800			22	3,874.00	2,059	4,118	7,992.00	
Yuma.....	635	125	1	25	557.88	900	1,800	2,357.88	
Total.....	5,987	216	1		67,591.43	20,859	41,718	109,309.43	

^a Where figures are not given in these columns, no mileage has been reported.

ARKANSAS.

Public-road mileage and expenditures in Arkansas in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total prop-erty and labor tax.
	Total of all public roads.	Sur-faced with gravel. ^a	Sur-faced with stone. ^a	Property tax.		Labor tax.			
				Road levy—rate per \$100.	Amount of tax.	Num-ber of men subject to tax.	Days' labor required per man.	Value of tax at \$1 per day.	
				<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Arkansas.....	900			0.20	6,000.00	1,100	4	4,400	10,400.00
Ashley.....	600			.30	11,218.87	3,000	4	12,000	23,218.87
Baxter.....	450			.30	4,455.00	1,125	4	4,500	8,955.00
Benton.....	1,000			.30	14,000.00	3,500	4	14,000	28,000.00
Boone.....	200	(^b)		.20	5,450.00	1,500	4	6,000	11,450.00
Bradley.....	250	(^c)		.30	7,750.00	1,916	4	7,664	15,414.00
Calhoun.....	200			.30	5,400.00	800	4	3,200	8,600.00
Carroll.....	350			.30	9,500.00	2,000	6	12,000	21,500.00
Chicot.....	277			.30	4,953.90	1,500	4	6,000	10,953.90
Clark.....	780	60		.30	11,260.00	2,400	4	9,600	20,860.00
Clay.....	500			.30	13,363.28	4,012	4	16,048	29,411.28
Cleburne.....	450			.30	3,500.00	900	4	3,600	7,100.00
Cleveland.....	235					1,800	10	18,000	18,000.00
Columbia.....	602			.30	9,600.00	2,400	4	9,600	19,200.00
Conway.....	400			.30	8,726.00	2,000	4	8,000	16,726.00
Craighead.....	350	25		.30	20,000.00	1,500	4	6,000	26,000.00
Crawford.....	711	6	3	.30	12,748.94	1,660	4	6,640	19,388.94
Crittenden.....	200			.20	9,397.00	2,500	5	12,500	21,897.00
Cross.....	252	3		.30	8,000.00	2,100	5	10,500	18,500.00
Dallas.....	800			.30	4,500.00	1,500	4	6,000	10,500.00
Desha.....	270			.30	7,103.56	1,400	4	5,600	12,703.56
Drew.....	1,000	5		.30	9,000.00	3,500	4	14,000	23,000.00
Faulkner.....	525		3	.30	7,774.72	2,226	4	8,904	16,678.72
Franklin.....	726			.30	8,466.00	2,400	4	9,600	18,066.00
Fulton.....	150			.30	4,500.00	2,000	4	8,000	12,500.00
Garland.....	500			.20	12,000.00	2,000	4	8,000	20,000.00
Grant.....	475			.30	2,850.00	1,000	4	4,000	6,850.00
Greene.....	683	5		.30	12,000.00	2,500	4	10,000	22,000.00
Hempstead.....	500					3,500	4	14,000	14,000.00
Hot Spring.....	400			.30	6,000.00	2,500	4	10,000	16,000.00

^a Where figures are not given in these columns, no mileage has been reported.^b 150 miles of gravel road reported, but this is probably an error.^c 175 miles of gravel road reported, but this is probably an error.

Public-road mileage and expenditures in Arkansas in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total property and labor tax.
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Labor tax.			
				Road levy—per \$100.	Amount of tax.	Men subject to tax.	Days' labor required per man.	Value at \$1 per day.	
				<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars</i>	<i>Dollars.</i>
Howard.....	400			0.30	5,000.00	1,600	4	6,400	11,400.00
Independence.....	736	5		.30	16,291.59	1,979	4	7,916	24,207.59
Izard.....	700			.25	5,000.00	1,050	4	4,200	9,200.00
Jackson.....	500			.30	14,000.00	2,000	4	8,000	22,000.00
Jefferson.....	200			.30	30,000.00	4,000	10	40,000	70,000.00
Johnson.....	300			.30	8,000.00	2,000	4	8,000	16,000.00
Lafayette.....	281			.30	7,500.00	2,000	4	8,000	15,500.00
Lawrence.....	300		2	.30	10,000.00	2,000	4	8,000	18,000.00
Lee.....	420			.30	10,001.00	2,100	3	6,300	16,301.00
Lincoln.....	310			.30	5,617.59	1,300	4	5,200	10,817.59
Little River.....	289			.30	7,345.00	2,000	4	8,000	15,345.00
Logan.....	575			.30	10,300.00	3,000	4	12,000	22,300.00
Lonoke.....	850			.30	13,590.00	5,500	4	22,000	35,590.00
Madison.....	1,000			.30	6,000.00	2,000	4	8,000	14,000.00
Marion.....	400			.30	6,150.00	1,800	4	7,200	13,350.00
Miller.....	100			.20	9,000.00	870	4	3,480	12,480.00
Mississippi.....	162			.30	10,094.87	2,000	5	10,000	20,094.87
Monroe.....	200			.30	9,000.00	3,000	5	15,000	24,000.00
Montgomery.....	800			.30	2,595.00	1,200	4	4,800	7,395.00
Nevada.....	300					1,000	10	10,000	10,000.00
Newton.....	750					2,500	10	25,000	25,000.00
Onachita.....	500	20		.30	11,324.18	2,000	4	8,000	19,324.18
Perry.....	125			.30	5,096.22	1,200	4	4,800	9,896.22
Phillips.....	490			.30	14,550.00	6,000	5	30,000	44,550.00
Pike.....	405			.30	3,972.47	1,200	4	4,800	8,772.47
Poinsett.....	260			.30	7,360.00	1,500	4	6,000	13,360.00
Polk.....	434			.30	7,722.00	2,000	4	8,000	15,722.00
Pope.....	300				9,000.00	2,000	4	8,000	17,000.00
Prairie.....	734			.30	9,000.00	1,457	4	5,828	14,828.00
Pulaski.....	583	35	34	.30	66,353.00	2,341	4	9,364	75,717.00
Randolph.....	1,000			.30	7,000.00	3,500	3	10,500	17,500.00
St. Francis.....	500			.30	10,900.00	3,500	4	14,000	24,900.00
Saline.....	300	8		.30	7,166.91	1,800	4	7,200	14,366.91
Scott.....	200			.30	5,400.00	1,200	5	6,000	11,400.00
Searcy.....	364			.30	2,142.93	1,055	4	4,220	6,362.93
Sebastian.....	850		7	.30	25,000.00	3,500	4	14,000	39,000.00
Sevier.....	330			.30	8,500.00	1,500	4	6,000	14,500.00
Sharp.....	300			.30	2,125.74	2,400	4	9,600	11,725.74
Stone.....	240			.30	2,750.00	1,150	4	4,600	7,350.00
Union.....	500					2,800	4	11,200	11,200.00
Van Buren.....	800			.30	3,000.00	1,500	4	6,000	9,000.00
Washington.....	1,150			.30	18,000.00	2,715	3	8,145	26,145.00
White.....	805		5	.30	13,182.12	3,875	4	15,500	28,682.12
Woodruff.....	120			.30	6,453.91	1,400	5	7,000	13,453.91
Yell.....	846	9	1	.30	10,932.00	2,200	4	8,800	19,732.00
Total.....	36,445	181	55		681,933.80	160,931		713,409	1,395,342.80

CONNECTICUT.

Public-road mileage and expenditures in Connecticut in 1904.

County.	Miles of public roads.			Expenditures on roads.		
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Expended by towns.	By State on State-aid roads.	Total expenditures.
				<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Fairfield.....	2,333	433	112½	203,735.97	26,387.75	230,123.72
Hartford.....	2,214	515	178½	130,823.64	41,572.50	172,396.14
Litchfield.....	2,185	301	8½	136,192.72	41,032.50	177,225.22
Middlesex.....	1,101	133	24½	87,318.10	25,320.00	112,638.10
New Haven.....	2,378	227½	99½	197,471.80	36,027.50	233,499.30
New London.....	1,547	21	26½	116,908.68	22,713.75	139,622.43
Tolland.....	1,042	10	5	34,278.69	11,520.00	45,798.69
Windham.....	1,288	256	9	69,230.40	14,591.00	83,821.40
Total.....	14,088	1,896½	463½	975,960.00	219,165.00	1,195,125.00

CALIFORNIA.

Public-road mileage and expenditures in California in 1904.

County.	Miles of public roads.				Expenditures by State and counties on roads.			
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Surfaced with oil. ^a	Road levy, rate per \$100.	From property and poll taxes.	By State on State roads. ^b	Total by State and counties.
					<i>Cts.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Alameda.....	475			150	35	90,296.51		90,296.51
Alpine.....	100				40	1,843.32		1,843.32
Amador.....	500		12	12	35	17,632.39		17,632.39
Butte.....	1,200	280		28	40	56,116.27		56,116.27
Calaveras.....	606	40	5	2	35	21,774.58		21,774.58
Colusa.....	578	302		23	35	38,694.11		38,694.11
Contra Costa.....	500	100		54	30	50,332.16		50,332.16
Del Norte.....	125	25	10		35	9,762.93		9,762.93
Eldorado.....	900				37	13,625.51	4,000	17,625.51
Fresno.....	1,500			130	30	72,681.48		72,681.48
Glenn.....	500	961		23	27	25,789.31		25,789.31
Humboldt.....	1,130	300	10		40	69,028.10		69,028.10
Inyo.....	500				26	5,488.47		5,488.47
Kern.....	1,100			146	25	44,835.36		44,835.36
Kings.....	500			56	31	18,681.60		18,681.60
Lake.....	488	160			53	14,925.68		14,925.68
Lassen.....	720				35	15,692.99		15,692.99
Los Angeles.....	1,500	1,000		383	60	223,956.68		223,956.68
Madera.....	410			50	32	20,023.01		20,023.01
Marin.....	309			2	35	28,549.16		28,549.16
Mariposa.....	355			4	40	9,664.02		9,664.02
Mendocino.....	1,200				40	37,644.25		37,644.25
Merced.....	450	117		36	35	42,321.13		42,321.13
Modoc.....	766				35	13,114.95		13,114.95
Mono.....	380				21	2,240.06	3,565	5,805.06
Monterey.....	600	50	40	30	40	55,821.64		55,821.64
Napa.....	560	225	2	38	34	28,521.95		28,521.95
Nevada.....	600	1	2		40	17,577.74		17,577.74
Orange.....	500	25		125	40	33,449.30		33,449.30
Placer.....	775				35	21,451.24		21,451.24
Plumas.....	385	10			54	21,325.28		21,325.28
Riverside.....	800	48	3	55	40	22,087.62		22,087.62
Sacramento.....	1,500	20	8	100	36	51,536.12		51,536.12
San Benito.....	451	124		18	33	17,699.83		17,699.83
San Bernardino.....	c 840		14	239	40	34,649.06		34,649.06
San Diego.....	5,200	25	10	5	50	33,906.89		33,906.89
San Francisco.....	(d)			10				
San Joaquin.....	990	20	2½	85	40	79,777.81		79,777.81
San Luis Obispo.....	1,100	162		28	40	42,337.08		42,337.08
San Mateo.....	350	65	94	6	47	69,159.01		69,159.01
Santa Barbara.....	750	45		60	40	42,887.18		42,887.18
Santa Clara.....	800	612	11	170	40	127,158.74		127,158.74
Santa Cruz.....	420	25	2	9	45	31,326.73		31,326.73
Shasta.....	1,575	32½			32	27,748.05		27,748.05
Sierra.....	525				44	6,331.09		6,331.09
Siskiyou.....	2,625		28		40	38,019.93		38,019.93
Solano.....	630	25		33	40	52,150.71		52,150.71
Sonoma.....	1,260	450	150	40	36	74,356.70		74,356.70
Stanislaus.....	470	55		48	36	41,476.30		41,476.30
Sutter.....	350	50	5	7	30	18,221.90		18,221.90
Tehama.....	650	60	5		30	28,305.36		28,305.36
Trinity.....	200	2			40	7,979.37	1,686	9,665.37
Tulare.....	2,285			75	35	46,132.63	2,000	48,132.63
Tuolumne.....	290	52	5	20	57	36,904.22		36,904.22
Ventura.....	700			150	40	27,830.55		27,830.55
Yolo.....	680	360		86	39	51,245.68		51,245.68
Yuba.....	1,000	15		5	40	13,749.68		13,749.68
Total.....	46,653	5,843½	418½	2,541	.....	2,146,145.36	11,251	2,157,396.36

^a Where figures are not given in these columns, no mileage has been reported.^b Blank spaces in this column indicate that no expenditure was made for State roads.^c This is exclusive of roads in the Mojave Desert, which comprises about 85 per cent of the county.^d Included in the city of San Francisco. No expenditure was made for country roads.

COLORADO.

Public-road mileage and expenditures in Colorado in 1904.

County.	Miles of public roads.			Expenditures by State and counties on roads.					Total amount expended by State and counties.
	Total of all public roads.	Sur-faced with gravel. ^a	Sur-faced with stone. ^a	Property tax.		Labor tax.		State expenditure.	
				Road levy—rate per \$100. ^b	Cash expenditure by counties.	Men subject to two days' labor.	Value of tax at \$1 per day.	Amount expended by State. ^c	
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Adams.....	200			25	10,000.00	2,000	4,000	625	14,625.00
Arapahoe.....	600	40		10	4,747.24	500	1,000		5,747.24
Archuleta.....	400			50	5,000.00	400	800		5,800.00
Baca.....	2				13.50	(e)			13.50
Bent.....	140		2	75	12,000.00	700	1,400		13,400.00
Boulder.....	1,200			33	35,000.00	500	1,000	1,500	37,500.00
Chaffee.....	400				4,000.00	1,000	2,000	785	6,785.00
Cheyenne.....	200				8,200.00	250	500		8,700.00
Clear Creek.....	100			65	16,617.44	800	1,600	2,500	20,717.44
Conejos.....	494			30	2,669.00	1,200	2,400	1,500	6,569.00
Costilla.....	350			25	3,800.00	400	800	750	5,350.00
Custer.....	800			50	4,186.06	151	302	1,000	5,488.06
Delta.....	500			60	20,000.00	1,000	2,000		22,000.00
Denver.....	(f)								
Dolores.....	70			15	768.47	204	408	2,500	3,676.47
Douglas.....	430			15	5,223.91	195	390		5,613.91
Eagle.....	175			40	8,756.03	325	650		9,406.03
Elbert.....	500			50	11,000.00	500	1,000		12,000.00
El Paso.....	992			70	18,935.55	(e)			18,935.55
Fremont.....	g 580			40	26,000.00	1,500	3,000		29,000.00
Garfield.....	861	60	50	50	h 17,879.04	450	900	2,500	21,279.04
Gilpin.....	160			85	7,012.46	(e)		1,000	8,012.46
Grand.....	212			40	2,680.38	400	800	1,500	4,980.38
Gunnison.....	700			35	9,162.00	1,950	3,900		13,062.00
Hinsdale.....	100			25	150.00	75	150	1,250	1,550.00
Huerfano.....	500			25	8,961.87	884	1,768		10,729.87
Jefferson.....	1,400			50	22,815.09	500	1,000	1,250	25,065.09
Kiowa.....	90			10	663.00	150	300		963.00
Kit Carson.....	23			15	2,808.75	281	562		3,370.75
Lake.....	88			11	6,000.00	(e)			6,000.00
La Plata.....	550			30	10,500.00	700	1,400	2,500	14,400.00
Larimer.....	2,000			70	45,000.00	3,000	6,000		51,000.00
Las Animas.....	1,160			35	12,000.00	2,500	5,000		17,000.00
Lincoln.....	87			15	2,700.00	(e)			2,700.00
Logan.....	836			15	2,312.01	341	682		2,994.01
Mesa.....	1,613			35	19,000.00	(e)		3,500	22,500.00
Mineral.....	100			50	4,078.00	(e)			4,078.00
Montezuma.....	350			50	6,074.00	730	1,460		7,534.00
Montrose.....	996			30	6,600.00	600	1,200		7,800.00
Morgan.....	400			40	10,000.00	500	1,000		11,000.00
Otero.....	600		5	50	15,000.00	741	1,482	2,175	18,657.00
Ouray.....	480			50	10,000.00	790	1,580	2,500	14,080.00
Park.....	i 165				25,000.00	500	1,000	2,500	28,500.00
Phillips.....	19			25	250.00	(e)			250.00
Pitkin.....	275			20	7,500.00	585	1,170		8,670.00
Prowers.....	375	5		50	12,143.00	356	712		12,855.00
Pueblo.....	1,400			12	30,000.00	(e)			30,000.00
Rio Blanco.....	457			30	3,000.00	177	354		3,354.00
Rio Grande.....	450			40	7,000.00	525	1,050		8,050.00
Routt.....	900			40	14,170.00	1,000	2,000		16,170.00
Saguache.....	950	10		20	4,800.00	500	1,000		5,800.00
San Juan.....	100			30	6,000.00	600	1,200	2,500	9,700.00
San Miguel.....	300			40	18,555.40	1,250	2,500		21,055.40
Sedgwick.....	146	6		25	1,212.84	104	208		1,420.84
Summit.....	130			30	3,000.00	300	600		3,600.00
Teller.....	194			50	8,924.67	425	850		9,774.67
Washington.....	714			5	412.83	250	500		912.83
Weld.....	2,000			30	38,000.00	2,700	5,400		43,400.00
Yuma.....	200			20	2,778.09	425	850		3,628.09
Total.....	30,214	121	57		601,060.63	35,914	71,828	34,335	707,223.63

^a Where figures are not given in these columns, no mileage has been reported.

^b Where figures are not given in this column, no levy has been reported.

^c The amounts given in this column are one-half of the appropriations made by the legislature for roads and highway bridges for two years ending Nov. 30, 1904. Where figures are not given, no appropriations were made.

^d This county is but sparsely settled.

^e No labor tax reported.

^f The county of Denver has no rural roads. The entire county is included in the city of Denver.

^g There were 300 miles of gravel road reported from this county, but subsequent reports indicate that they are not all improved roads.

^h During the last ten years \$38,000 has been expended on roads in this county from bond issues, though none of this was expended in 1904.

ⁱ Report for this county estimated from partial returns.

FLORIDA.

Public-road mileage and expenditures in Florida in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total expenditure in cash and labor.
	Total of all public roads.	Surfaced with stone. ^a	Surfaced with shells. ^a	Surfaced with sand-clay mixtures. ^a	Property tax.		Labor tax.		
					Road levy—rate per \$100. ^b	Amount of tax. ^c	Number of men subject to tax. ^d	Days' labor required. ^d		Value of tax at $1 per day.^{d}
				Cts.	Dollars.			Dollars.	Dollars.
Alachua.....	900			30	19,135.58				19,135.58
Baker.....	500			30	2,569.02				2,569.02
Bradford.....	500			30	5,609.00	1,200	8	9,600	15,209.00
Brevard.....	450			30	50,609.00	700	8	5,600	56,209.00
Calhoun.....	250				684.23	806	3	2,418	3,102.23
Citrus.....	125	2		20	2,500.00				2,500.00
Clay.....	200			30	3,000.00				3,000.00
Columbia.....	200					1,800	3	5,400	5,400.00
Dade.....	300	125		30	120,000.00				120,000.00
De Soto.....	650		15	60	22,000.00				22,000.00
Duval.....	750				17,904.62				17,904.62
Escambia.....	260			20	13,297.02				13,297.02
Franklin.....	(^f)								
Gadsden.....	225					2,000	8	16,000	16,000.00
Hamilton.....	150			50	2,500.00	1,200	6	7,200	9,700.00
Hernando.....	165			25	2,787.06	100	6	600	3,387.06
Hillsboro.....	2,000	40		20	19,500.00				19,500.00
Holmes.....	1,000			20	1,800.00	800	8	6,400	8,200.00
Jackson.....	400					2,000	6	12,000	12,000.00
Jefferson.....	350			7½	795.56	800	8	6,400	7,195.56
Lafayette.....	350			20	2,293.66				2,293.66
Lake.....	121			40	9,378.83				9,378.83
Lee.....	250		8	45	7,591.90				7,591.90
Leon.....	450			10	2,500.00	2,300	8	18,400	20,900.00
Levy.....	450			20	3,436.07				3,436.07
Liberty.....	150					300	8	2,400	2,400.00
Madison.....	238			20	3,600.00	950	8	7,600	11,200.00
Manatee.....	500			60	9,898.98				9,898.98
Marion.....	500	25	75	40	12,000.00	(^h)			12,000.00
Monroe.....	(ⁱ)								
Nassau.....	260		10	25	4,968.00	500	8	4,000	8,968.00
Orange.....	350	2	103	30	35,000.00				35,000.00
Osceola.....	275	1		40	6,050.00				6,050.00
Pasco.....	250			20	2,500.00	(^j)			2,500.00
Polk.....	1,000	150		50	16,301.49	(^h)			16,301.49
Putnam.....	300			10	2,700.00	(^h)			2,700.00
St. John.....	200		30	50	11,300.00				11,300.00
Santa Rosa.....	255					975	3	2,925	2,925.00
Sumter.....	k 250			30	4,500.00	650	3	1,950	6,450.00
Suwannee.....	300				1,000.00	2,000	8	16,000	17,000.00
Taylor.....	250					500	3	1,500	1,500.00
Volusia.....	125		25	30	11,474.08				11,474.08
Wakulla.....	280					700	6	4,200	4,200.00
Walton.....	400			30	6,000.00	2,000	4	8,000	14,000.00
Washington.....	500					1,200	1½	1,800	1,800.00
Total.....	17,374	345	88	435	437,184.10	23,481		140,393	577,577.10

^a Where figures are not given in these columns, no mileage has been reported.^b Where figures are not given in this column, no rate of levy has been reported.^c Where figures are not given in this column, no cash expenditure has been reported.^d Where figures are not given in this column, no labor tax has been reported.^e Includes \$100,000 expended from bond issue.^f Reports indicate that there are no roads in this county and that transportation is mostly by water.^g In the last ten years \$400,000 worth of bonds have been sold in this county for road purposes.^h Convicts used on roads.ⁱ Included in the city of Key West and has 2½ miles of gravel roads.^j Cash tax of \$1 per capita levied on 700 persons. Amount so raised included in cash expenditure.^k Includes 15 miles of road surfaced with gravel.

GEORGIA.

Public-road mileage and expenditures in Georgia in 1904.

County.	Miles of public roads.				Expenditures in money and labor on roads.					Total expenditures in money and labor.
	Total of all public roads.	Improved roads.			Cash taxes.		Labor tax.			
		Surfaced with gravel. ^a	Surfaced with stone. ^a	Surfaced with sand-clay. ^a	Road levy—rate per \$100. ^b	Amount expended.	Number of men subject to tax.	Number of days' labor required.	Value at \$0.75 per day.	
					<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Appling.....	600				10	1,858.00	1,800	6	8,100.00	9,958.00
Baker.....	c 350				20	1,000.00	400	5	1,500.00	2,500.00
Baldwin.....	293				20	11,000.00	1,310	10	9,825.00	20,825.00
Banks.....	350						1,500	5	5,625.00	5,625.00
Bartow.....	650	5			20	2,500.00	3,000	6	13,500.00	16,000.00
Berrien.....	c 700						2,000	6	9,000.00	9,000.00
Bibb.....	400				15	30,700.00	(d)			30,700.00
Brooks.....	c 400				10	3,735.32	2,000	4	6,000.00	9,735.32
Bryan.....	600				8	800.00	900	4	2,700.00	3,500.00
Bulloch.....	700				15	5,000.00	3,500	10	26,250.00	31,250.00
Burke.....	700					6,000.00	6,000	5	22,500.00	28,500.00
Butts.....	300					6,000.00	1,500	4	4,500.00	10,500.00
Calhoun.....	250						c 1,000	10	7,500.00	7,500.00
Camden.....	300				20	4,000.00	850	5	3,187.50	7,187.50
Campbell.....	300				20	3,450.00	1,500	8	9,000.00	12,450.00
Carroll.....	600	10	2		20	18,238.88	4,000	6	18,000.00	36,238.88
Catoosa.....	200	20			10	760.00	500	4	1,500.00	2,260.00
Charlton.....	200						500	12	4,500.00	4,500.00
Chatham.....	200	60				36,000.00	(d)			36,000.00
Chattahoochee.....	c 200						900	7	4,725.00	4,725.00
Chattooga.....	550	(c)			10	2,256.75	2,000	4	6,000.00	8,256.75
Cherokee.....	500				10	7,500.00	2,500	6	11,250.00	18,750.00
Clarke.....	150		1		12	11,000.00	1,600	8	9,600.00	20,600.00
Clay.....	250						1,000	10	7,500.00	7,500.00
Clayton.....	c 150				12	4,500.00	1,425	4	4,275.00	8,775.00
Clinch.....	225						1,000	7	5,250.00	5,250.00
Cobb.....	300		3			17,000.00	3,200	5	12,000.00	29,000.00
Coffee.....	500					9,000.00	2,500	4	7,500.00	16,500.00
Colquitt.....	400					20,000.00	c 2,500	10	18,750.00	38,750.00
Columbia.....	350	20			20	3,500.00	1,200	10	9,000.00	12,500.00
Coweta.....	650				10	4,000.00	3,000	6	13,500.00	17,500.00
Crawford.....	375						1,600	6	7,200.00	7,200.00
Dade.....	157	25			12	1,900.00	250	4	750.00	2,650.00
Dawson.....	225						800	9	5,400.00	5,400.00
Decatur.....	1,000						c 5,000	10	37,500.00	37,500.00
Dekalb.....	320	130	90		20	11,400.00	2,660	5	9,975.00	21,375.00
Dodge.....	500				20	6,000.00	2,000	6	9,000.00	15,000.00
Doyle.....	1,000				15	2,400.00	c 3,000	10	22,500.00	24,900.00
Dougherty.....	300					4,500.00	1,500	8	9,000.00	13,500.00
Douglas.....	150						c 1,200	6	5,400.00	5,400.00
Early.....	400					1,000.00	3,000	5	11,250.00	12,250.00
Echols.....	200						600	2	900.00	900.00
Effingham.....	250					2,400.00	1,200	5	4,500.00	6,900.00
Elbert.....	600	5			20	11,200.00	2,640	6	11,880.00	23,080.00
Emanuel.....	1,100				20	12,000.00	3,500	6	15,750.00	27,750.00
Fannin.....	320						1,200	10	9,000.00	9,000.00
Fayette.....	265				19	5,000.00	1,800	7	9,450.00	14,450.00
Floyd.....	591	16	85			17,500.00	3,000	6	13,500.00	31,000.00
Forsyth.....	c 375						1,200	6	5,400.00	5,400.00
Franklin.....	300				10	5,001.00	3,200	5	12,000.00	17,001.00
Fulton.....	500		200		20	154,403.58	2,400	5	9,750.00	164,153.58
Gilmer.....	c 500						2,000	5	7,500.00	7,500.00
Glascok.....	c 100				20	3,000.00	800	4	2,400.00	5,400.00
Glynn.....	f 200					5,000.00	350	6	1,575.00	6,575.00
Gordon.....	c 400				15	2,174.00	1,500	4	4,500.00	6,674.00
Greene.....	c 350				20	5,648.05	1,957	6	8,806.50	14,454.55
Gwinnett.....	400					5,000.00	a 3,500	3	7,875.00	12,875.00

^a Where figures are not given in these columns, no improved roads have been reported.

^b Where no information is given in this column, no levy has been reported. If cash expenditure is shown where no levy is given, it may be assumed that the moneys were received from labor tax paid in cash, or were appropriated from general funds.

^c Estimated in this Office from partial returns.

^d Convict labor used exclusively in this county; the labor tax is therefore paid in cash and included under the head of cash taxes.

^e This county reports 300 miles of gravel roads, but these are apparently natural and not improved roads.

^f Includes 20 miles of roads surfaced with shells, 10 miles of which are on St. Simons Island.

^g This amount was derived from dispensary profits.

Public-road mileage and expenditures in Georgia in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total expenditures in money and labor.
	Total of all public roads.	Improved roads.			Cash taxes.		Labor tax.		
		Surfaced with gravel.	Surfaced with stone.	Surfaced with sand-clay.	Road levy—rate per \$100.	Amount expended.	Number of men subject to tax.	Number of days' labor required.		Value at $0.75 per day.
				<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Habersham.....	a 300			20	300.00	900	5	4,725.00	5,025.00
Hall.....	500			12	11,150.00	3,875	7	14,531.25	25,681.25
Hancock.....	500	25			6,000.00	2,000	10	15,000.00	21,000.00
Haralson.....	a 200			20	5,000.00	1,700	4	5,100.00	10,100.00
Harris.....	700				5,000.00	2,550	5	9,562.50	14,562.50
Hart.....	380			20	8,000.00	2,500	5	9,375.00	17,375.00
Head.....	200					2,000	10	15,000.00	15,000.00
Henry.....	a 500			20	10,000.00	2,000	6	9,000.00	19,000.00
Houston.....	575			20	7,500.00	3,600	5	13,500.00	21,000.00
Irwin.....	a 300					a 2,000	a 6	9,000.00	9,000.00
Jackson.....	328			20	8,141.94	4,000	4	12,000.00	20,141.94
Jasper.....	387			20	7,652.00	2,666	a 5	9,997.50	17,649.50
Jefferson.....	700		150	10	10,521.02	2,650	8	15,900.00	26,421.02
Johnson.....	250			10	12,000.00	(b)			12,000.00
Jones.....	420			20	5,000.00	2,200	5	8,250.00	13,250.00
Laurens.....	a 700			20	19,096.00	4,440	7	23,310.00	42,406.00
Lee.....	425		120	20	7,000.00	900	5	3,375.00	10,375.00
Liberty.....	500				1,774.34	1,200	8	7,200.00	8,974.34
Lincoln.....	250		5	5	4,560.00	1,200	6	5,400.00	9,960.00
Lowndes.....	350					2,000	8	12,000.00	12,000.00
Lumpkin.....	250			10	500.00	1,350	9	9,112.50	9,612.50
McDuffie.....	300		40	20	3,000.00	1,400	10	10,500.00	13,500.00
McIntosh.....	c 160			20	2,083.64	285	6	1,282.50	3,366.14
Macon.....	400			20	2,250.00	1,625	3	3,656.25	5,906.25
Madison.....	500				1,500.00	500	5	1,875.00	3,375.00
Marion.....	300					1,200	a 7	6,300.00	6,300.00
Meriwether.....	a 600					a 3,227	a 6	14,521.50	14,521.50
Miller.....	300					1,360	5	5,100.00	5,100.00
Milton.....	a 125			17	2,730.00	1,250	4	3,750.00	6,480.00
Mitchell.....	500		8		6,000.00	3,000	10	22,500.00	28,500.00
Monroe.....	650			20	10,000.00	(b)			10,000.00
Montgomery.....	500				8,000.00	2,050	6	9,225.00	17,225.00
Morgan.....	450			20	15,000.00	3,000	4	9,000.00	24,000.00
Murray.....	300				1,968.10	1,270	4	3,810.00	5,778.10
Muscogee.....	200	42	7		16,584.00	1,622	4	4,866.00	21,450.00
Newton.....	250	15	10	20	5,000.00	2,500	6	11,250.00	16,250.00
Oconee.....	275					a 1,020	a 7	5,355.00	5,355.00
Oglethorpe.....	712	7		20	12,000.00	3,000	8	18,000.00	30,000.00
Paulding.....	340					2,400	5	9,000.00	9,000.00
Pickens.....	a 250			10	6,000.00	1,800	10	13,500.00	19,500.00
Pierce.....	300					1,500	7	7,875.00	7,875.00
Pike.....	500					3,000	5	11,250.00	11,250.00
Polk.....	450	10		20	16,000.00	2,500	10	18,750.00	34,750.00
Pulaski.....	a 500				12,000.00	1,200	4	3,600.00	15,600.00
Putnam.....	400			20	8,200.00	2,100	8	12,600.00	20,800.00
Quitman.....	150					750	5	2,812.50	2,812.50
Rabun.....	300					850	6 ¹	4,143.75	4,143.75
Randolph.....	325			15	10,000.00	2,300	10 ¹	17,250.00	27,250.00
Richmond.....	500	100	195	20	32,391.24	(b)			32,391.24
Rockdale.....	222			20	4,000.00	800	6	3,600.00	7,600.00
Schley.....	170					425	3	956.25	956.25
Sereven.....	600			20	7,317.82	3,750	5	14,062.50	21,380.32
Spalding.....	a 225				2,250.00	(b)			2,250.00
Stewart.....	350			10	7,000.00	1,740	10	13,050.00	20,050.00
Sumter.....	a 500			10	13,803.65	2,823	10	21,172.50	34,976.15
Talbot.....	414			10	1,129.00	1,419	4	4,257.00	5,386.00
Taliaferro.....	300					1,200	8	7,200.00	7,200.00
Tattall.....	1,000	4		10	15,000.00	3,500	6	15,750.00	30,750.00
Taylor.....	a 375					1,500	5	5,625.00	5,625.00
Telfair.....	a 375			20	3,000.00	1,400	6	6,300.00	9,300.00
Terrell.....	a 500				12,000.00	(b)			12,000.00
Thomas.....	800	5			4,800.00	3,600	5	13,500.00	18,300.00
Towns.....	200					600	7	3,150.00	3,150.00
Troup.....	600					1,400	4	4,200.00	6,039.00
Twiggs.....	a 450				2,739.00	a 1,500	a 7	7,875.00	7,875.00

a Estimated in this Office from partial returns.

b Convict labor used exclusively in this county; the labor tax is therefore paid in cash and included under the head of cash taxes.

c Includes 4 miles of shell road.

Public-road mileage and expenditures in Georgia in 1904—Continued.

County.	Miles of public roads.				Expenditures in money and labor on roads.					Total expenditures in money and labor.
	Total of all public roads.	Improved roads.			Cash taxes.		Labor tax.			
		Surfaced with gravel.	Surfaced with stone.	Surfaced with sand-clay.	Road levy—rate per \$100.	Amount expended.	Number of men subject to tax.	Number of days' labor required.	Value at \$0.75 per day.	
Union.....	200			10	1,500.00	900	6	4,050.00	5,550.00	
Upson.....	350					560	7	2,940.00	2,940.00	
Walker.....	600	30		10	2,000.00	2,500	4	7,500.00	9,500.00	
Walton.....	750			20	12,000.00	3,000	3	6,750.00	18,750.00	
Ware.....	260			20	^a 7,000.00	1,500	10	11,250.00	18,250.00	
Warren.....	400					1,700	7	8,925.00	8,925.00	
Washington.....	850	80		8	11,405.00	(b)			11,405.00	
Wayne.....	600			10	3,204.00	^a 1,500	10	11,250.00	14,454.00	
Webster.....	^a 175					1,200	6	5,400.00	5,400.00	
White.....	300					750	5	2,812.50	2,812.50	
Whitfield.....	500	50	5	20	7,000.00	1,500	4	4,500.00	11,500.00	
Wilcox.....	250				1,500.00	2,500	8	15,000.00	16,500.00	
Wilkes.....	700		30	20	9,560.00	3,600	8	21,600.00	31,160.00	
Wilkinson.....	600			12	1,500.00	1,800	6	8,100.00	9,600.00	
Worth.....	500					3,000	3	6,750.00	6,750.00	
Total.....	57,203	659	438	513	894,936.33	252,249		1,185,936.00	2,080,872.33	

^a Estimated in this Office from partial returns.

^b Convict labor used exclusively in this county; the labor tax is therefore paid in cash and included under the head of cash tax.

IDAHO.

Public-road mileage and expenditures in Idaho in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property tax.		Labor tax.		Total property and labor tax expended.
				Road levy—rate per \$100.	Amount of tax expended. ^b	Number of men subject to tax.	Cash value of tax at \$2 per day or \$4 per capita.	
Ada.....	400	5	2	21	16,500.00	1,000	4,000	20,500.00
Bannock.....	492			40	6,000.00	2,000	8,000	14,000.00
Bear Lake.....	105	10		(c)	2,360.00	590	2,360	4,720.00
Bingham.....	1,000			10	3,750.00	1,500	6,000	9,750.00
Blaine.....	300			30	13,293.43	500	2,000	15,293.43
Boise.....	1,000			20	4,425.59	500	2,000	6,425.59
Canyon.....	500	20		20	8,321.88	1,500	6,000	14,321.88
Cassia.....	1,300			10	850.00	600	2,400	3,250.00
Custer.....	340			10	4,000.00	400	1,600	5,600.00
Elmore.....	260			15	4,446.76	575	2,300	6,746.76
Fremont.....	3,500			(c)		1,520	6,080	6,080.00
Idaho.....	1,500		10	50	13,333.36	2,500	10,000	23,333.36
Kootenai.....	500			^d 75	39,500.00	3,000	12,000	51,500.00
Latah.....	1,056	5	5	16	17,452.81	2,000	8,000	25,452.81
Lemhi.....	400			30	4,155.20	300	1,200	5,355.20
Lincoln.....	600			15	3,500.00	350	1,400	4,900.00
Nez Percé.....	2,200			50	25,000.00	2,500	10,000	35,000.00
Oneida.....	800	100		20	4,745.45	1,000	4,000	8,745.45
Owyhee.....	450			(c)		1,500	6,000	6,000.00
Shoshone.....	160	20		10	26,700.00	3,000	12,000	38,700.00
Washington.....	1,000	35		10	3,313.52	650	2,600	5,913.52
Total.....	18,163	195	17		201,648.00	27,485	109,940	311,588.00

^a Where figures are not given in these columns no mileage has been reported.

^b Where figures are not given in this column no cash expenditure has been reported.

^c Rate of levy not reported.

^d Includes a special tax of 50 cents.

ILLINOIS.

Public-road mileage and expenditures in Illinois in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.				Total expenditures from all sources.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	From road and bridge tax and district road fund.	Poll tax.			
					Men subject to tax.	Days' labor required.	Value of tax at \$1 per day.	
				<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Adams.....	1,543	153	8	38,141.10	1,295	2	2,590.00	40,731.10
Alexander.....	427	20	.....	12,620.03	.....	.....	.....	12,620.03
Bond.....	674	1	.....	16,920.29	2,000	2	4,000.00	20,920.29
Boone.....	510	227	5	30,660.03	1,000	$\frac{1}{2}$	500.00	31,160.03
Brown.....	462	.....	.....	9,994.77	1,618	2	3,236.00	13,230.77
Bureau.....	1,583	447	1	90,978.86	3,000	$1\frac{1}{2}$	4,500.00	95,478.86
Calhoun.....	288	5	.....	4,545.40	955	3	2,865.00	7,410.40
Carroll.....	807	24	18	26,172.13	1,193	2	2,386.00	28,558.13
Cass.....	523	5	.....	13,217.54	1,195	2	2,390.00	15,607.54
Champaign.....	1,830	5	.....	90,363.20	1,063	2	2,126.00	92,489.20
Christian.....	1,351	14	.....	43,468.30	2,554	2	5,108.00	48,576.30
Clark.....	1,063	43	.....	29,490.49	1,946	2	3,892.00	33,382.49
Clay.....	922	.....	.....	9,735.05	2,500	$2\frac{1}{2}$	6,250.00	15,985.05
Clinton.....	704	.....	1	17,977.04	1,800	2	3,600.00	21,577.04
Coles.....	897	23	.....	40,566.67	2,500	2	5,000.00	45,566.67
Cook.....	1,450	554	180	68,649.00	.....	.....	.....	68,649.00
Crawford.....	715	10 $\frac{1}{2}$	.....	12,695.51	1,914	3	5,742.00	18,437.51
Cumberland.....	687	5	.....	14,316.52	3,200	2	6,400.00	20,716.52
Dekalb.....	1,096	382	10	73,488.08	650	1	650.00	74,138.08
Dewitt.....	737	.....	.....	26,869.53	685	2	1,370.00	28,239.53
Douglas.....	709	.....	.....	34,138.06	1,440	2	2,880.00	37,018.06
Dupage.....	629	367	25	53,156.17	.....	.....	.....	53,156.17
Edgar.....	1,187	208	4	78,115.61	1,998	$1\frac{1}{2}$	2,997.00	81,112.61
Edwards.....	460	.....	.....	5,375.68	897	3	2,691.00	8,066.68
Effingham.....	930	2	.....	13,980.61	2,039	2	4,078.80	18,059.41
Fayette.....	1,163	4	.....	25,270.56	3,307	2	6,614.00	31,884.56
Ford.....	785	83 $\frac{1}{2}$	$1\frac{1}{2}$	36,187.95	2,000	2	4,000.00	40,187.95
Franklin.....	740	2	.....	9,115.38	1,830	2	3,660.00	12,775.38
Fulton.....	b1,698	1	.....	49,626.08	6,966	2	13,932.00	63,558.08
Gallatin.....	491	.....	.....	8,780.29	700	3	2,100.00	10,880.29
Greene.....	805	.....	.....	27,515.55	5,000	1	5,000.00	32,515.55
Grundy.....	748	69 $\frac{1}{2}$	$1\frac{1}{2}$	40,201.84	150	1	150.00	40,351.84
Hamilton.....	744	.....	.....	9,026.97	2,000	3	6,000.00	15,026.97
Hancock.....	1,178	22	.....	47,071.81	6,500	2	13,000.00	60,071.81
Hardin.....	245	.....	.....	1,680.20	800	4	3,200.00	4,880.20
Henderson.....	607	3	.....	15,029.74	1,051	1	1,051.00	16,080.74
Henry.....	1,430	3	.....	63,674.71	1,623	2	3,246.00	66,920.71
Iroquois.....	1,919	57 $\frac{1}{2}$	$\frac{1}{2}$	74,127.76	1,001	2	2,002.00	76,129.76
Jackson.....	871	3	1	18,282.97	2,253	$2\frac{1}{2}$	5,632.50	23,915.47
Jasper.....	844	.....	.....	10,351.53	2,200	3	6,000.00	16,351.53
Jefferson.....	1,174	2	.....	12,908.04	2,600	$2\frac{1}{2}$	6,500.00	19,408.04
Jersey.....	598	2	.....	14,767.05	1,962	2	3,924.00	18,691.05
Jo Daviess.....	1,034	17	30	32,402.33	1,932	1	1,932.00	34,334.33
Johnson.....	605	.....	.....	5,717.92	1,900	4	7,600.00	13,317.92
Kane.....	971	709	15	106,392.56	270	$4\frac{1}{2}$	1,215.00	107,607.56
Kankakee.....	1,127	58	80	50,988.87	1,227	2	2,454.00	53,442.87
Kendall.....	530	237	5	31,628.85	.....	.....	.....	31,628.85
Knox.....	743	3	.....	46,416.32	1,111	2	2,222.00	48,638.32
Lake.....	c835	285	.....	54,926.19	880	2	1,760.00	56,686.19
Lasalle.....	1,919	431	31	142,823.42	.....	.....	.....	142,823.42
Lawrence.....	636	24	1	14,302.55	1,800	2	3,600.00	17,902.55
Lee.....	1,189	31	104	55,449.61	1,265	1	1,265.00	56,714.61
Livingston.....	1,734	63	5	80,111.15	3,000	2	6,000.00	86,111.15
Logan.....	1,014	5	.....	69,584.12	.....	.....	.....	69,584.12
McDonough.....	1,196	.....	.....	33,418.40	2,466	2	4,932.00	38,350.40
McHenry.....	1,134	519	100	69,967.33	200	2	400.00	70,367.33
McLean.....	2,069	106	.....	104,890.57	1,624	1	1,624.00	106,514.57
Macon.....	1,025	61	.....	63,725.69	1,548	2	3,096.00	66,821.69
Macoupin.....	1,369	1	.....	56,581.89	3,900	5	19,500.00	76,081.89
Madison.....	1,509	22	4	61,407.59	4,000	2	8,000.00	69,407.59
Marion.....	1,145	2	.....	15,831.92	4,000	2	8,000.00	23,831.92
Marshall.....	634	46	.....	31,714.58	362	1	362.00	32,076.58
Mason.....	771	2	.....	22,945.22	600	2	1,200.00	24,145.22
Massac.....	403	43	2	4,374.59	1,046	4	4,184.00	8,558.59
Menard.....	411	.....	1	15,467.58	1,030	2	2,060.00	17,527.58
Mercer.....	904	.....	.....	38,102.57	1,750	2	3,500.00	41,602.57
Monroe.....	703	1	19	9,414.97	1,007	2	2,014.00	11,428.97
Montgomery.....	1,220	3	.....	29,723.26	2,967	2	5,934.00	35,657.26
Morgan.....	832	.....	.....	25,789.06	.....	.....	.....	25,789.06
Moultrie.....	551	.....	.....	26,813.67	1,435	1	1,435.00	28,248.67

^a Where figures are not given in these columns, no mileage has been reported.^b Includes $1\frac{1}{2}$ miles of brick road.^c Includes 6 miles of road surfaced with slag and 1 mile surfaced with cinders.

Public-road mileage and expenditures in Illinois in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.				Total expenditures from all sources.
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	From road and bridge tax and district road fund.	Poll tax.			
					Men subject to tax.	Days' labor required.	Value of tax at \$1 per day.	
				<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Ogle.....	1,222	72	100	65,193.26	1,130	1½	1,695.00	66,888.26
Peoria.....	983	203	19	165,584.35	1,828	2	3,656.00	169,240.35
Perry.....	668			7,865.21	1,578	3	4,734.00	12,599.21
Platt.....	621			29,558.22	930	2	1,860.00	31,418.22
Pike.....	1,347	45	6	31,104.28	3,096	2	6,192.00	37,296.28
Pope.....	465	7		1,420.99	1,829	4	7,316.00	8,736.99
Pulaski.....	346	4		4,305.64	930	3	2,790.00	7,095.64
Putnam.....	287	34		9,739.12	256	2	512.00	10,251.12
Randolph.....	974	5	5	13,846.45	2,055	2	4,110.00	17,956.45
Richland.....	770			19,198.18				19,198.18
Rock Island.....	784	12	18	28,707.63	511	2	1,022.00	29,729.63
St. Clair.....	1,139		26	55,183.91				55,183.91
Saline.....	354			11,131.29	1,434	2	2,868.00	13,999.29
Sangamon.....	^a 1,220		6	68,902.05				68,902.05
Schuyler.....	736	4		19,205.57	1,025	2	2,050.00	21,255.57
Scott.....	440			8,835.81	867	2	1,734.00	10,569.81
Shelby.....	1,575	1	6	41,928.79	5,100	2	10,200.00	52,128.79
Stark.....	443	1	1	25,401.09	1,395	2	2,790.00	28,191.09
Stephenson.....	959	70	23	68,031.00	4,086	1	4,086.00	72,117.00
Tazewell.....	998	48	2	51,793.56	5,000	2	10,000.00	61,793.56
Union.....	626	24		7,222.11	1,754	4	7,016.00	14,238.11
Vermilion.....	1,598	188		111,434.05	1,147	2	2,294.00	113,728.05
Wabash.....	401			^b 8,503.06				8,503.06
Warren.....	^c 1,045	3	10	41,921.66	3,000	2	6,000.00	47,921.66
Washington.....	772			16,180.60	1,600	2	3,200.00	19,380.60
Wayne.....	1,263			16,103.34	3,097	3	9,291.00	25,394.34
White.....	600			17,749.86	2,500	3	7,500.00	25,249.86
Whiteside.....	1,120	165	14	49,577.39	4,000	1	4,000.00	53,577.39
Will.....	1,534	305	40	111,766.53	1,009	1	1,009.00	112,775.53
Williamson.....	587			^b 8,118.88				8,118.88
Winnebago.....	931	190	177	76,473.48	980	1	980.00	77,453.48
Woodford.....	896	7		32,269.49	980	1½	1,470.00	33,739.49
Total.....	94,141	6,800	1,106½	^d 3,844,423.73	173,822		366,526.50	4,210,950.23

^a Includes 5 or 6 miles of road surfaced with burnt shale from coal mines.

^b Includes amount received from poll tax.

^c Includes 3 miles of brick road.

^d No data are available showing what portion of the total was spent on bridges. The State highway commission, however, reports that in 1905 \$1,888,724 was spent on bridges, and it is fair to assume that about the same was spent in 1904.

DELAWARE.

Public-road mileage and expenditures in Delaware in 1904.

County.	Miles of public roads.				Road levy—rate per \$100.	Expenditures on roads.		
	Total of all public roads.	Surfaced with shells. ^a	Surfaced with stone. ^a	Surfaced with gravel. ^a		By counties and hundreds. ^b	By State on State-aid roads.	Total expenditures.
					<i>Cents.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Kent.....	900				35	18,000.00		18,000.00
Newcastle.....	1,000			2	^c 31	36,000.00	10,000.00	46,000.00
Sussex.....	1,100	50	12		15	22,802.88	4,000.00	26,802.88
Total.....	3,000	50	14	2		76,802.88	14,000.00	90,802.88

^a Where figures are not given in these columns, no mileage has been reported.

^b The hundred in Delaware is a subdivision of the county and corresponds to the town, township, or district in other States.

^c This is the average for all the hundreds in the county.

INDIANA.

Public-road mileage and expenditures in Indiana in 1904.

County.	Miles of public roads. ^a			Expenditures in money and labor on roads.							Total from all sources during 1904. ^d
	Total of all public roads.	Surfaced with gravel. ^b	Surfaced with stone. ^b	Township and county property taxes. ^c	Labor tax.			Bond issues.			
					Men subject to tax.	Days per annum.	Value at \$1.25 per day.	Total during past 10 years.	Expended during 1904.		
				<i>Dollars.</i>				<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Adams.....	675	103	113	20,405.82	1,100	1	1,375.00	350,000.00	24,000.00	45,780.82	
Allen.....	900	450		40,233.51	5,215	2	13,037.50			53,271.01	
Bartholomew.....	900	250	26	40,794.83	4,056	3	15,210.00	269,856.55	95,150.00	151,154.83	
Benton.....	775	230		30,734.85	3,000	1	3,750.00	70,000.00	4,265.15	38,750.00	
Blackford.....	360	130		13,703.68	1,358	2	3,345.00	34,081.80	6,723.38	23,772.06	
Boone.....	816	600		17,923.54	4,500	4	22,500.00	19,500.00		40,423.54	
Brown.....	350	30		627.47	1,249	4	6,245.00	20,563.00	2,056.31	8,928.78	
Carroll.....	847	215	15	25,404.88	3,153	3	7,882.50	196,000.00		33,287.38	
Cass.....	988	202	11	12,000.00	2,917	2	7,292.50	209,000.00	8,000.00	27,292.50	
Clark.....	600	35	136	8,893.06	3,500	3	13,125.00	60,000.00		22,018.06	
Clay.....	800	186	32	133,235.00	3,049	7	7,622.50	493,818.00	58,600.00	199,457.50	
Clinton.....	700	460		36,000.00	4,000	3	15,000.00	100,000.00	80,000.00	131,000.00	
Crawford.....	229		8	1,830.39	1,886	4	9,430.00	38,640.00	2,741.92	14,002.31	
Daviess.....	860	70	36	10,200.00	2,375	6	17,812.50			28,012.50	
Dearborn.....	255		20	16,480.00	1,516	2	3,790.00	660.00		20,270.00	
Decatur.....	600	8	167	22,475.18	3,298	2	8,245.00	297,427.00	30,341.10	61,061.28	
Dekalb.....	360	125		9,847.00	4,592	2	11,480.00			21,327.00	
Delaware.....	800	600		45,610.00	5,041	2	12,602.50			58,212.50	
Dubois.....	700		32	8,000.00	2,800	4	14,000.00	99,000.00	21,000.00	43,000.00	
Elkhart.....	580	312		29,574.91	3,046	2	7,615.00			37,189.91	
Fayette.....	386	270		18,155.78	1,127	2	2,817.50			20,973.28	
Floyd.....	350	90	36	10,000.00	950	4	4,750.00			14,750.00	
Fountain.....	1,200	500	2	37,393.77	2,159	2	5,397.50			42,791.27	
Franklin.....	1,000	143		5,226.91	2,604	3	9,765.00			14,991.91	
Fulton.....	682	52		10,336.00	2,946	2	7,365.00			17,701.00	
Gibson.....	1,350	32	105	46,202.94	4,676	4	23,380.00	361,960.00	64,685.96	134,268.90	
Grant.....	900	460		19,840.44	3,869	2	9,672.50	132,375.00	21,000.00	29,512.94	
Greene.....	900	325	25	10,000.00	4,500	2	11,250.00	485,039.00	40,000.00	61,250.00	
Hamilton.....	700	500		39,886.71	3,024	2	7,560.00	26,370.00	6,369.25	53,815.96	
Hancock.....	605	402		14,714.49	3,715	1	4,643.75			19,358.24	
Harrison.....	675	11	44	8,710.35	3,000	3	11,250.00	69,170.61	13,650.00	19,760.30	
Hendricks.....	820	187	23	12,242.48	3,581	2	8,932.50			21,194.98	
Henry.....	300	435		37,000.00	2,579	6	6,447.50	2,000.00		43,447.50	
Howard.....	600	263		38,452.39	2,639	1	6,597.50	132,854.00	2,683.93	47,733.82	
Huntington.....	856	485	11	13,154.74	5,134	2	12,835.00	7,700.00	3,437.87	29,427.61	
Jackson.....	650	490	10	19,962.22	3,958	2	9,895.00	266,301.00	68,702.03	98,559.25	
Jasper.....	600	47		27,281.73	2,308	2	5,770.00	65,500.00		33,051.73	
Jay.....	800	265	35	37,301.97	4,491	2	11,227.50			48,529.47	
Jefferson.....	790		107	6,398.36	2,199	3	8,246.25	177,362.60		14,644.61	
Jennings.....	621	6	212	4,750.28	1,204	4	6,020.00	58,000.00		10,770.28	
Johnson.....	620	240		27,500.00	2,500	3	9,375.00			36,875.00	
Knox.....	580	200	64	8,000.00	3,500	3	13,125.00	300,000.00	64,192.00	85,317.00	
Kosciusko.....	1,300	250	4	33,063.36	3,190	3	11,962.50			45,025.86	
Lagrange.....	826	275		23,353.94	2,328	2	5,820.00			29,173.94	
Lake.....	700	71	87	22,440.00	6,927	2	17,317.50	590,900.00	23,581.05	63,338.55	
Laporte.....	1,200		89	13,874.00	5,000	2	12,500.00	280,639.00	2,500.00	28,874.00	
Lawrence.....	600	275	75	15,525.00	(f)			579,920.00	27,000.00	42,525.00	
Madison.....	900	325		36,321.40	3,972	3	14,895.00	44,968.00		51,416.40	
Marion.....	1,190	800		17,285.42	4,235	3	15,881.25			33,166.67	
Marshall.....	800	450		23,163.73	3,800	2	9,500.00			32,663.73	
Martin.....	400	30	35	5,800.00	2,100	4	10,500.00	75,000.00	21,443.00	37,743.00	
Miami.....	1,120	504		25,028.35	4,144	2	10,360.00	25,614.35	25,614.35	61,002.70	
Monroe.....	865		165	47,301.97	2,130	2	5,325.00	280,500.00	13,194.00	65,820.97	
Montgomery.....	827	450		35,000.00	5,000	2	12,500.00			47,500.00	
Morgan.....	500	100	40	26,608.69	2,800	3	10,500.00	80,300.00	16,650.00	53,758.69	
Newton.....	632	11	106	12,000.00	1,860	1	2,325.00	182,094.00	50,000.00	64,325.00	
Noble.....	850	600		14,757.99	3,972	2	9,930.00			24,687.99	
Ohio.....	160	4	32	6,180.94	510	3	1,912.50	47,313.00		8,093.44	

^a Information contained in these three columns was secured from the report of the State geologist for 1905.

^b Where figures are not given in these columns, no mileage has been reported.

^c The amounts shown in this column include amounts expended by the county for the repair of gravel roads, as well as amounts expended by the townships for the repair of earth roads. Rate of levy is not given, for the reason that it varies in the different townships.

^d This includes expenditures from regular levies by counties and townships, cash value of labor tax, and amounts expended from bond issues during 1904.

^e Most of these roads were built by private individuals.

^f No labor tax reported from this county.

Public-road mileage and expenditures in Indiana in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Township and county property taxes.	Labor tax.			Bond issues.		Total from all sources during 1904.
					Men subject to tax.	Days per annum.	Value at \$1.25 per day.	Total during past 10 years.	Expended during 1904.	
				<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Orange.....	700	40	128	7,048.53	2,770	3	10,387.50	272,734.00	14,100.74	31,536.77
Owen.....	692	30	170	4,625.00	2,200	4	11,000.00	278,650.00	27,108.36	42,733.36
Parke.....	1,200	580	20	26,069.83	4,054	3	15,202.50	327,399.18	56,949.15	98,221.48
Perry.....	800	.....	.....	2,000.00	2,965	3	11,118.75	.....	.....	13,118.75
Pike.....	1,200	.....	36	4,126.19	3,279	5	20,493.75	94,000.00	41,721.39	66,341.33
Porter.....	1,000	91	19	55,740.00	5,600	2	14,000.00	345,500.00	.....	69,740.00
Posey.....	500	31	63	147,387.95	3,375	4	16,875.00	307,399.25	28,574.24	192,837.19
Pulaski.....	875	67	13	15,077.41	1,676	2	4,190.00	126,500.00	34,233.03	53,500.44
Putnam.....	900	335	300	24,780.57	3,000	2	7,500.00	378,099.00	40,626.80	72,907.37
Randolph.....	900	300	.....	55,000.00	5,013	4	25,065.00	5,500.00	.....	80,065.00
Ripley.....	462	15	120	4,875.00	4,134	2	10,335.00	200,000.00	87,619.58	102,829.58
Rush.....	1,100	a 541	9	28,477.34	2,904	2	7,260.00	29,000.00	29,000.00	64,737.34
St. Joseph.....	871	239	.....	26,223.26	3,022	2	7,555.00	.....	.....	33,778.26
Scott.....	400	38	29	14,731.33	1,346	4	6,730.00	123,449.00	15,509.32	36,970.65
Shelby.....	600	285	.....	11,258.00	3,300	2	8,250.00	.....	.....	19,508.00
Spencer.....	1,008	.....	30	14,685.66	3,481	2	8,702.50	52,000.00	.....	23,388.16
Starke.....	650	60	13	3,000.00	1,000	2	2,500.00	.....	.....	5,500.00
Steuben.....	700	300	50	10,000.00	2,500	2	6,250.00	.....	.....	16,250.00
Sullivan.....	974	272	60	18,710.40	5,010	4	25,050.00	844,623.30	49,053.97	92,814.37
Switzerland.....	345	28	80	4,986.76	1,933	3	7,248.75	.....	.....	12,235.51
Tippecanoe.....	825	400	.....	12,907.88	2,835	2	7,087.50	7,000.00	.....	19,995.38
Tipton.....	560	395	15	23,056.69	3,206	2	8,015.00	63,784.80	.....	31,071.69
Union.....	280	251	.....	4,765.00	1,075	2	2,687.50	.....	.....	7,452.50
Vanderburg.....	600	52	77	29,238.83	1,833	3	6,873.75	.....	.....	36,112.58
Vermilion.....	800	300	.....	33,915.82	1,773	2	4,432.50	57,000.00	.....	38,348.32
Vigo.....	725	220	.....	19,304.14	4,276	4	21,380.00	310,000.00	40,747.37	81,431.51
Wabash.....	600	200	.....	29,095.33	5,036	2	12,590.00	.....	.....	41,685.33
Warren.....	610	186	.....	8,400.00	1,800	2	4,500.00	280,000.00	11,390.00	24,290.00
Warrick.....	750	.....	29	7,544.81	3,613	2	9,032.50	51,760.00	.....	16,577.31
Washington.....	1,500	8	105	4,228.34	2,966	4	14,830.00	201,494.35	23,423.57	42,481.91
Wayne.....	828	702	.....	24,067.98	2,604	2	6,510.00	.....	.....	30,577.98
Wells.....	780	440	12	23,220.97	4,152	2	10,380.00	59,000.00	24,500.00	58,100.97
White.....	750	80	63	29,073.87	3,230	2	8,075.00	141,583.79	20,280.13	57,429.00
Whitley.....	651	542	.....	34,156.94	2,272	2	5,680.00	.....	.....	39,836.94
Total.....	68,306	20,582	3,295	2,095,970.30	283,495	.....	896,718.75	11,086,903.58	1,342,418.95	4,335,108.00

a Most of these roads were built by persons working out their road tax.

IOWA.

Public-road mileage and expenditures in Iowa in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total prop-erty and labor tax.
	Total of all public roads.	Sur-faced with gravel. ^a	Sur-faced with stone. ^a	Property tax.		Labor tax.			
				Road levy—rate per \$100.	Amount of tax.	Men subject to 2 days' labor.	Value of tax at \$1.50 per day.		
				<i>Cents.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>		
Adair.....	1,200			50	27,566.66	2,299	6,897	34,463.66	
Adams.....	720			50	19,062.00	1,887	5,661	24,723.00	
Allamakee.....	1,000			50	22,865.59	2,728	8,184	31,049.59	
Appanoose.....	714			10	19,897.39	3,518	10,554	30,451.39	
Audubon.....	880			30-40	20,880.66	3,200	9,600	30,480.66	
Benton.....	1,420			30	26,475.00	3,611	10,833	37,308.00	
Blackhawk.....	1,150			40	25,218.83	8,700	26,100	51,318.83	
Boone.....	1,440	50		50	35,000.00	3,100	9,300	44,300.00	
Bremer.....	759			50	17,498.00	2,246	6,738	24,236.00	
Buchanan.....	1,184	100		10-40	24,627.33	2,850	8,550	33,177.33	
Buena Vista.....	1,040	50		50	25,000.00	2,300	6,900	31,900.00	
Butler.....	1,329	92½		47	32,083.13	2,583	7,749	39,832.13	
Calhoun.....	1,152	20		40	24,000.00	1,828	5,484	29,484.00	
Carroll.....	950	75		10	22,471.00	4,000	12,000	34,471.00	
Cass.....	875			40	27,200.00	1,285	3,855	31,055.00	
Cedar.....	952	½	½	45	33,674.94	2,366	7,098	40,772.94	
Cerro Gordo.....	1,132	10		30-40	39,362.06	1,484	4,452	43,814.06	
Cherokee.....	980	20		50	36,000.00	2,300	6,900	42,900.00	
Chickasaw.....	970	65		50	19,056.00	2,796	8,388	27,444.00	
Clarke.....	936			40	17,941.46	1,771	5,313	23,254.46	
Clay.....	1,100	10		30-40	21,238.00	1,377	4,131	25,369.00	
Clayton.....	1,391		¾	37	23,333.36	2,456	7,366	30,701.36	
Clinton.....	1,220	25	17	30-40	36,130.12	2,147	6,441	42,571.12	
Crawford.....	1,500			40	42,785.41	2,875	8,625	51,410.41	
Dallas.....	854	1½		40	19,297.00	1,642	4,926	24,223.00	
Davis.....	1,500			40	12,003.05	800	2,400	14,403.05	
Decatur.....	960			59	23,560.14	2,700	8,100	31,660.14	
Delaware.....	787	32	7	25-40	17,033.51	1,590	4,770	21,803.51	
Des Moines.....	900	50		26	22,786.61	1,500	4,500	27,286.61	
Dickinson.....	610	40		50	15,101.80	1,026	3,078	18,179.80	
Dubuque.....	935	10	57	10	31,744.25	4,209	12,627	44,371.25	
Emmet.....	644	3	1	20	26,600.00	907	2,721	29,321.00	
Fayette.....	1,200			50	30,161.38	4,251	12,753	42,914.38	
Floyd.....	1,300	300	12	37	23,293.29	2,390	7,170	30,463.29	
Franklin.....	1,152			40	25,081.00	2,326	6,978	32,059.00	
Fremont.....	850			40	24,555.82	2,489	7,467	32,022.82	
Greene.....	1,060	150		50	9,000.00	1,100	3,300	12,300.00	
Grundy.....	1,000			45	23,087.52	1,988	5,964	29,051.52	
Guthrie.....	1,690	10		50	30,000.00	2,000	6,000	36,000.00	
Hamilton.....	1,225	25		36	23,387.00	3,575	10,725	34,112.00	
Hancock.....	934	42		40	16,304.00	1,802	5,406	21,710.00	
Hardin.....	2,300			10	7,113.40	3,095	9,285	16,398.40	
Harrison.....	500			14	5,600.00	6,000	18,000	23,600.00	
Henry.....	900			35	18,711.27	2,700	8,100	26,811.27	
Howard.....	829	16½	11	10-40	21,920.35	1,800	5,400	27,320.35	
Humboldt.....	720	20		40	20,752.98	1,800	5,400	26,152.98	
Ida.....	430			35	27,000.00	800	2,400	29,400.00	
Iowa.....	1,008				2,130.84	3,272	9,816	11,946.84	
Jackson.....	1,200			50	23,263.63	900	2,700	25,963.63	
Jasper.....	480			50	27,033.71	2,600	7,800	34,833.71	
Jefferson.....	^b 1,145	3		45	16,764.79	2,370	7,110	23,874.79	
Johnson.....	252			30	24,772.36	3,642	10,926	35,698.36	
Jones.....	1,048			40	17,617.00	1,680	5,040	22,657.00	
Keokuk.....	1,000			37	20,000.00	3,000	9,000	29,000.00	
Kossuth.....	1,623	10		40	43,591.30	3,190	9,570	53,161.30	
Lee.....	1,000		13	35	28,650.00	2,090	6,270	34,920.00	
Linn.....	1,400	2	23	50	47,942.62	7,044	21,132	69,074.62	
Louisia.....	689				23,120.00	1,968	5,904	29,024.00	
Lucas.....	800			50	13,900.00	1,300	3,900	17,800.00	
Lyon.....	1,200			50	25,000.00	2,000	6,000	31,000.00	
Madison.....	1,200			50	19,136.74	2,573	7,719	26,855.74	
Mahaska.....	1,206		2½	35	26,144.60	2,760	8,280	34,424.60	
Marion.....	1,800			31	18,363.00	3,935	11,805	30,168.00	
Marshall.....	1,150	1			28,318.07	3,800	11,400	39,718.07	
Mills.....	727			50	26,068.00	2,234	6,702	32,770.00	

^a Where figures are not given in these columns, no mileage has been reported.

^b Two miles of brick road included in total.

Public-road mileage and expenditures in Iowa in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Labor tax.		Total property and labor tax.
				Road levy—rate per \$100.	Amount of tax.	Men subject to 2 days' labor.	Value of tax at \$1.50 per day.	
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Mitchell.....	800			25-40	17,454.02	1,284	3,852	21,306.02
Monona.....	1,400			30-40	21,500.00	2,450	7,350	28,850.00
Monroe.....	864			50	20,538.96	3,801	11,403	31,941.96
Montgomery.....	839			50	22,555.04	1,465	4,395	26,950.04
Muscatine.....	a 900			40	20,950.00	1,653	4,959	25,909.00
O'Brien.....	1,082			30-40	17,353.96	1,200	3,600	20,953.96
Osceola.....	280			20-50	20,134.00	1,196	3,588	23,722.00
Page.....	1,050			40	24,963.00	1,800	5,400	30,363.00
Palo Alto.....	904	2		50	34,059.44	1,815	5,445	39,504.44
Plymouth.....	1,500			30-50	25,645.00	1,180	3,540	29,185.00
Pocahontas.....	1,054			38	13,847.91	2,060	6,240	20,087.91
Polk.....	987	18		35	24,814.23	2,675	8,025	32,839.23
Pottawattamie.....	1,500			40	14,953.51	6,200	18,600	33,553.51
Poweshiek.....	1,150			50	39,797.00	2,797	8,391	48,188.00
Ringgold.....	1,152			50	18,505.70	2,050	6,150	24,655.70
Sac.....	1,152			40	19,111.26	2,196	6,588	25,699.26
Scott.....	743		91	37	32,079.46	2,414	7,242	39,321.46
Shelby.....	1,392			10	23,457.69	1,360	4,080	27,537.69
Sioux.....	1,234			30	26,000.00	2,712	8,136	34,136.00
Story.....	576	126		50	60,000.00	3,000	9,000	69,000.00
Tama.....	1,500			40	34,351.00	2,943	8,829	43,180.00
Taylor.....	900			50	25,885.44	4,269	12,888	38,773.44
Union.....	900			40	23,572.27	2,257	6,771	30,343.27
Van Buren.....	975			50	15,900.00	1,600	4,800	20,700.00
Wapello.....	725			20-50	24,967.65	8,871	26,613	51,580.65
Warren.....	1,050			40	38,421.78	2,881	8,643	47,064.78
Washington.....	990			45	28,073.89	2,769	8,307	36,380.89
Wayne.....	800			10	4,929.05	4,353	13,059	17,988.05
Webster.....	1,244			40	27,939.75	2,007	6,021	33,960.75
Winnebago.....	792			50	16,821.65	1,805	5,415	22,236.65
Winneshiek.....	1,019	23	5	30-40	16,680.38	1,859	5,577	22,257.38
Woodbury.....	1,119			20-40	8,828.57	1,157	3,471	12,299.57
Worth.....	612			45	14,490.64	1,100	3,300	17,790.64
Wright.....	1,150			40	20,246.28	2,386	7,158	27,404.28
Total.....	102,448	1,403	241		2,344,106.50	254,140	762,501	3,106,607.50

^aTwelve miles of brick road and 6 miles of shell included in total.

KANSAS.

Public-road mileage and expenditures in Kansas in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property taxes.		Labor tax.		Total property and labor taxes.
				Road levy—rate per \$100.	Amount expended. ^b	Men subject to two days' labor.	Value of tax at \$1.50 per day.	
				Cents.	Dollars.		Dollars.	Dollars.
Allen.....	570		2½	30	9,836.77	2,150	6,450	16,286.77
Anderson.....	1,125			30	9,425.00	1,600	4,800	14,225.00
Atchison.....	1,920		3	30	8,643.00	3,000	9,000	17,643.00
Barber.....	812			10	2,400.00	1,200	3,600	6,000.00
Barton.....	1,225			(c)		1,304	3,912	3,912.00
Bourbon.....	1,500		10	30	16,000.00	4,000	12,000	28,000.00
Brown.....	476			40	4,843.07	3,540	10,620	15,463.07
Butler.....	1,200			(c)		2,000	6,000	6,000.00
Chase.....	500			20	6,000.00	400	1,200	7,200.00
Chautauqua.....	980		1½	30	3,045.49	1,400	4,200	7,245.49
Cherokee.....	700	40		30	3,251.86	4,834	14,502	17,753.86
Cheyenne.....	600			2½	394.84	306	918	1,312.84
Clark.....	150			(c)		300	900	900.00
Clay.....	800			30	2,000.00	4,000	12,000	14,000.00
Cloud.....	1,350			(c)		1,600	4,800	4,800.00
Coffey.....	700			(d)	10,014.67	2,382	7,146	17,160.67
Comanche.....	412			(c)	200.00	500	1,500	1,700.00
Cowley.....	1,200	1	3	(d)	24,656.10	2,297	6,891	31,547.10
Crawford.....	e 1,155	1½		30	36,000.00	3,718	11,154	47,154.00
Decatur.....	1,461			(d)	7,012.00	1,500	4,500	11,512.00
Dickinson.....	1,634			30	13,000.00	f 4,433	13,299	26,299.00
Doniphan.....	707			(d)	24,679.13	802	2,406	27,085.13
Douglas.....	1,000		3	15	29,114.00	4,000	12,000	41,114.00
Edwards.....	638		2	(d)	2,949.11	738	2,214	5,163.11
Elk.....	700			30	6,000.00	1,600	4,800	10,800.00
Ellis.....	700	56	10	(d)	7,250.00	572	1,716	8,966.00
Ellsworth.....	921			30	2,101.63	1,400	4,200	6,301.63
Finney.....	801			(c)		453	1,359	1,359.00
Ford.....	634			25	2,170.77	495	1,485	3,655.77
Franklin.....	1,152	20	15	30	4,500.00	2,000	6,000	10,500.00
Geary.....	500		4	30	4,642.00	500	1,500	6,142.00
Gove.....	169			(c)		479	1,437	1,437.00
Graham.....	890		1½	30	4,800.00	800	2,400	7,200.00
Grant.....	g 1,152			(c)				
Gray.....	66			5	500.00	300	900	1,400.00
Greeley.....	214			(c)		105	315	315.00
Greenwood.....	1,800			(d)	f 12,000.00	f 3,000	9,000	21,000.00
Hamilton.....	35	5		(d)	475.00	200	600	1,075.00
Harper.....	614			30	3,163.44	1,500	4,500	7,663.44
Harvey.....	1,128			(d)	11,340.03	1,087	3,261	14,601.03
Haskell.....	h 500			(c)				
Hodgeman.....	500			(c)	1,000.00	450	1,350	2,350.00
Jackson.....	1,000			(d)	25,827.88	2,500	7,500	33,327.88
Jefferson.....	1,200		3	30	1,895.53	3,855	11,565	13,460.53
Jewell.....	1,500			30	14,000.00	2,500	7,500	21,500.00
Johnson.....	1,000		3½	(c)		1,646	4,938	4,938.00
Kearny.....	625			(c)		200	600	600.00
Kingman.....	1,500			30	6,000.00	1,500	4,500	10,500.00
Kiowa.....	388			(c)		600	1,800	1,800.00
Labette.....	600			30	12,723.93	2,000	6,000	18,723.93
Lane.....	138			(c)	25.00	200	600	625.00
Leavenworth.....	850		5½	30	1,158.03	10,500	31,500	32,658.03
Lincoln.....	960			30	400.00	2,000	6,000	6,400.00
Linn.....	900			(d)	10,881.99	2,441	7,323	18,204.99
Logan.....	1,400			(c)	1,080.00	540	1,620	2,700.00
Lyon.....	800			30	5,203.71	1,100	3,300	8,503.71
McPherson.....	1,653			(d)	24,850.59	2,287	6,861	31,711.59
Marion.....	1,784			(c)		3,000	9,000	9,000.00
Marshall.....	1,600			30	15,200.00	3,000	9,000	24,200.00

^a Where figures are not given in these columns, no mileage has been reported.^b Where figures are not given in this column, no cash expenditure has been reported and it is assumed that none was made.^c No levy reported.^d Road levy varies in the different townships.^e Includes 3 miles of shell roads.^f Estimated in this Office.^g Report from this county indicates that roads are naturally good and have not been "worked" for 15 years. County very dry and sparsely settled.^h Report from this county shows that roads are naturally good and that no money or labor has been expended upon them.

Public-road mileage and expenditures in Kansas in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property taxes.		Labor tax.		Total property and labor taxes.
				Road levy—rate per \$100.	Amount expended.	Men subject to two days' labor.	Value of tax at \$1.50 per day.	
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Meade.....	400			(a)	1,643.06	221	663	2,306.06
Miami.....	1,150		5	30	5,161.65	1,584	4,752	9,913.65
Mitchell.....	1,320			20	7,226.27	1,935	5,805	13,031.27
Montgomery.....	1,200			30	11,630.40	6,950	20,850	32,480.40
Morris.....	800			30	20,140.00	2,000	6,000	26,140.00
Morton.....	(b)			(c)				
Nemaha.....	720			30	20,000.00	4,000	12,000	32,000.00
Neosho.....	1,155			30	7,021.00	2,160	6,480	13,501.00
Ness.....	455			(c)	4,607.55	654	1,962	6,569.55
Norton.....	900			(c)		1,730	5,190	5,190.00
Osage.....	720			30	10,231.64	2,326	6,978	17,209.64
Osborne.....	1,491		2	30	8,258.98	1,752	5,256	13,514.98
Ottawa.....	1,320			(a)	19,315.47	1,337	4,011	23,326.47
Pawnee.....	1,353			(c)		700	2,100	2,100.00
Phillips.....	1,700			50	2,784.76	2,400	7,200	9,984.76
Pottawatomie.....	1,400	3		30	14,400.00	2,500	7,500	21,900.00
Pratt.....	1,000			(a)	877.75	802	2,406	3,283.75
Rawlins.....	270			15	2,200.00	425	1,275	3,475.00
Reno.....	2,448			20	10,000.00	4,500	13,500	23,500.00
Republic.....	d 700			(c)		2,500	7,500	7,500.00
Rice.....	1,381	7		(a)	9,327.42	2,180	6,540	15,867.42
Riley.....	1,100			(c)		2,000	6,000	6,000.00
Rooks.....	1,560		4½	(a)	7,643.35	1,050	3,150	10,793.35
Rush.....	1,326			(c)	4,983.64	766	2,298	7,281.64
Russell.....	1,250			30	5,610.00	1,870	5,610	11,220.00
Saline.....	1,275			(c)		1,892	5,676	5,676.00
Scott.....	112			(c)		200	600	600.00
Sedgwick.....	1,548			(c)		2,970	8,910	8,910.00
Seward.....	1,296			(c)		150	450	450.00
Shawnee.....	1,200		10	(a)	27,247.79	1,782	5,346	32,593.79
Sheridan.....	1,350			(a)	648.27	685	2,055	2,703.27
Sherman.....	2,100			(c)		600	1,800	1,800.00
Smith.....	1,750			30	11,261.00	2,400	7,200	18,461.00
Stafford.....	1,000			20	1,501.36	1,800	5,400	6,901.36
Stanton.....	300			(c)		90	270	270.00
Stevens.....	200			(c)		275	825	825.00
Summer.....	1,188			25	18,000.00	6,000	18,000	36,000.00
Thomas.....	137			20	155.34	504	1,512	1,667.34
Trego.....	520			(c)		200	600	600.00
Wabaunsee.....	1,500			30	9,500.00	1,000	3,000	12,500.00
Wallace.....	e 16			(c)		224	672	672.00
Washington.....	1,800			30	12,478.47	d 1,000	3,000	15,478.47
Wichita.....	608			(c)	9,500.00	320	960	10,460.00
Wilson.....	938	25		30	10,965.00	1,500	4,500	15,465.00
Woodson.....	1,000			30	5,788.71	1,250	3,750	9,538.71
Wyandotte.....	750		23	20	20,000.00			20,000.00
Total.....	101,196	158½	111½		692,823.45	179,998	539,994	1,232,817.45

a Road levy varies in the different townships.

b No roads laid out in this county.

c No levy reported.

d Estimated in this Office.

e This county is but sparsely settled.

KENTUCKY.

Public-road mileage and expenditures in Kentucky in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.							Total cash and labor taxes.	Total bond issue for roads in past 10 years.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property and poll taxes.		Labor tax.						
				Road levy—rate per \$100. ^b	Amount of tax. ^c	Number of men subject to tax. ^d	Days' labor required. ^d	Average wages per day for road work. ^d	Value of labor tax. ^d			
Cts.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.						
Adair.....	400	30	4	10	2,114.33	400	6	1.00	2,400	4,514.33		
Allen.....	400	10				3,000	6	1.75	13,500	13,500.00		
Anderson.....	450		200	25	10,000.00	800	12	.60	5,760	15,760.00		
Ballard.....	400			10	7,000.00					7,000.00		
Barren.....	1,200	5	2		10,000.00	3,000	6	.75	13,500	23,500.00		
Bath.....	233	153		25	12,435.18					12,435.18		
Bell.....	275		10	10	3,000.00	1,500	6	1.00	9,000	12,000.00		
Boone.....	275		85	10	7,000.00	1,600	2	1.00	3,200	10,200.00		
Bourbon.....	325		305	25	32,000.00					32,000.00		
Boyd.....	182		20		12,000.00					12,000.00		
Boyle.....	375	150	100	31	25,000.00	1,200	6	.50	3,600	28,600.00	46,000	
Bracken.....	250		180	24	14,400.00	3,000	2	1.00	6,000	20,400.00		
Breathitt.....	450				1,500.00	2,600	6	1.00	15,600	17,100.00		
Breckinridge.....	300		10	10	6,723.41	4,759	4	1.00	19,036	25,759.41		
Bullitt.....	380	15	25	25	9,612.15	1,000	6	.75	4,500	14,112.15		
Butler.....	450				4,500.00					4,500.00		
Caldwell.....	550	5	10	25	20,000.00					20,000.00		
Calloway.....	250			25	7,000.00	2,000	6	1.00	12,000	19,000.00		
Campbell.....	510		70	6	14,333.00	715	6	1.00	4,290	18,623.00		
Carlisle.....	400			25	7,500.00					7,500.00		
Carroll.....	200	24	126	25	9,000.00	800	4	1.15	3,680	12,680.00	40,000	
Carter.....	1,000			8	1,450.00	4,000	6	1.00	24,000	25,450.00		
Casey.....	650	60			1,500.00	2,500	6	1.00	15,000	16,500.00		
Christian.....	1,000		200		15,000.00	7,000	6	1.00	42,000	57,000.00	75,000	
Clark.....	368		189	17	15,625.53					15,625.53	64,000	
Clay.....	1,600	1	10			2,000	6	.75	9,000	9,000.00		
Clinton.....	200			6	400.00	1,000	6	1.00	6,000	6,400.00		
Crittenden.....	250			25	8,000.00	2,000	6	1.00	12,000	20,000.00		
Cumberland.....	400	2				1,066	6	.75	4,797	4,797.00		
Davless.....	1,200	20	23		50,000.00	9,000	6	1.25	67,500	117,500.00		
Edmonson.....	400				500.00	2,500	6	1.00	15,000	15,500.00		
Elliott.....	1,500			15	2,000.00	1,800	6	1.50	16,200	18,200.00		
Estill.....	300	3			1,000.00	1,400	6	1.00	8,400	9,400.00		
Fayette.....	375		300	20	62,000.00					62,000.00		
Fleming.....	565		215	25	12,674.68	2,000	3	1.00	6,000	18,674.68		
Floyd.....	300					1,500	6	1.00	9,000	9,000.00		
Franklin.....	300	25	225	12	9,000.00	2,200	6	1.25	16,500	25,500.00		
Fulton.....	250					800	6	1.00	4,800	4,800.00		
Gallatin.....	190	25	75	25	4,400.00					4,400.00	40,000	
Garrard.....	260	15	95	25	10,000.00	400	6	1.00	2,400	12,400.00	33,000	
Grant.....	700		450	25	9,813.45	2,940	6	1.00	17,640	27,453.45		
Graves.....	1,200	16			30,000.00	4,300	6	1.25	32,250	62,250.00		
Grayson.....	500			25	6,000.00	3,000	6	.50	9,000	15,000.00		
Green.....	400					1,500	6	1.00	9,000	9,000.00		
Greenup.....	300			25	4,000.00	1,200	3	1.00	3,600	7,600.00		
Hancock.....	203				8,000.00	1,420	6	1.00	8,520	16,520.00		
Hardin.....	1,000	100	100	25	17,000.00					17,000.00		
Harlan.....	500					1,800	6	1.00	10,800	10,800.00		
Harrison.....	420		320	14	7,026.22	1,850	6	1.00	11,100	18,126.22		
Hart.....	400		60	25	8,000.00	1,000	6	1.00	6,000	14,000.00		
Henderson.....	550	39		25	48,000.00					48,000.00		
Henry.....	550	50	200	25	18,000.00					18,000.00		
Hickman.....	900					1,500	3	1.00	4,500	4,500.00		
Hopkins.....	1,250			20	14,500.00					14,500.00		
Jackson.....	300					1,592	6	1.00	9,552	9,552.00		
Jefferson.....	550	12	240	7½	120,000.00					120,000.00		
Jessamine.....	290		160	20	14,212.00	1,496	6	1.00	8,976	23,188.00		
Johnson.....	150					2,400	6	.50	7,200	7,200.00		
Kenton.....	300		200	9	26,457.00	550	4	1.00	2,200	28,657.00		

^a Where figures are not given in these columns no mileage has been reported.

^b Where figures are not given in this column no rate of levy has been reported.

^c Where figures are not given in this column no cash expenditure has been reported.

^d Where figures are not given in these columns no statute labor has been reported.

^e Toll roads.

^f Reports from this county indicate that this fund is not sufficient to keep roads in good repair.

^g Estimated in this Office.

Public-road mileage and expenditures in Kentucky in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.							Total cash and labor taxes.	Total bond issue for roads in past 10 years.
	Total of all public roads.	with surfaced gravel.	with surfaced stone.	Property and poll taxes.		Labor tax.						
				Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Days' labor required.	Average wages per day for road work.	Value of labor tax.			
				Cts.	Dollars.			Dollars.	Dollars.	Dollars.	Dollars.	
Knott.....	150				500.00	1,000	6	1.00	6,000	6,500.00		
Knox.....	700				2,000.00	3,500	6	1.00	21,000	23,000.00		
Larue.....	200	15	20	18	4,200.00					4,200.00		
Laurel.....	600					2,000	6	.75	9,000	9,000.00		
Lawrence.....	500			25	12,000.00	2,500	6	1.25	18,750	30,750.00		
Lee.....	500				20.00	1,786	6	1.00	10,716	10,736.00		
Leslie.....	250					1,100	6	.75	4,950	4,950.00		
Letcher.....	300				3,000.00	1,400	6	1.00	8,400	11,400.00		
Lewis.....	506		80	18	3,000.00	2,500	2	1.00	5,000	8,000.00		
Lincoln.....	530	100	80	23	16,100.00	2,250	3	.50	3,375	19,475.00	52,000	
Livingston.....	285				1,200.00	2,000	6	1.00	12,000	13,200.00		
Logan.....	300		50		8,000.00	3,000	6	1.00	18,000	26,000.00		
Lyon.....	150			20	3,000.00	1,200	6	1.00	7,200	10,200.00		
McCracken.....	300	48		17	20,000.00					20,000.00		
McLean.....	1,000				5,000.00	3,000	6	1.00	18,000	23,000.00		
Madison.....	900		300	21	21,000.00	2,500	2	.75	3,750	24,750.00	70,000	
Magoffin.....	550			10	1,000.00	a 1,397	6	.75	6,287	7,287.00		
Marion.....	500	200	50	25	15,000.00	2,000	3	.75	4,500	19,500.00		
Marshall.....	432	10		25	7,500.00	2,350	1	1.00	2,350	9,850.00		
Martin.....	75			25	1,200.00	700	6	.75	3,150	4,350.00		
Mason.....	395		325	25	22,000.00					22,000.00	60,000	
Meade.....	350		5		4,500.00	1,825	6	1.00	10,950	15,450.00		
Menifee.....	1,000					1,000	6	1.00	6,000	6,000.00		
Mercer.....	425		203	25	11,261.00					11,261.00		
Metcalfe.....	250		15		1,800.00	1,500	6	1.00	9,000	10,800.00		
Monroe.....	650				500.00	1,500	6	.75	6,750	7,250.00		
Montgomery.....	180		100	22	13,100.00	350	6	1.00	2,100	15,200.00	31,000	
Morgan.....	a 400				3,000.00	1,500	6	.75	6,750	9,750.00		
Muhlenberg.....	500			25	5,600.00	3,000	6	1.00	18,000	23,600.00		
Nelson.....	700		250	25	25,000.00					25,000.00		
Nicholas.....	300		225	25	9,000.00	a 1,000	6	.75	4,500	13,500.00	40,000	
Ohio.....	a 500		5			5,000	6	1.00	30,000	30,000.00		
Oldham.....	200		50	25	8,000.00	600	3	1.00	1,800	9,800.00		
Owen.....	700		300	15	4,000.00	1,500	6	1.00	10,500	14,500.00	70,000	
Owsley.....	300					600	6	1.00	3,600	3,600.00		
Pendleton.....	450		288	10	5,000.00	2,000	4	1.00	8,000	13,000.00		
Perry.....	300					1,000	6	1.00	6,000	6,000.00		
Pike.....	300			10	3,000.00	4,000	6	1.00	24,000	27,000.00		
Powell.....	400			20	1,500.00	1,400	6	.75	6,300	7,800.00		
Pulaski.....	1,000		10	25	15,000.00	3,000	6	1.00	18,000	33,000.00		
Robertson.....	110		65		2,800.00	700	2	1.00	1,400	4,200.00		
Rockcastle.....	500			15	1,500.00	1,800	6	1.00	10,800	12,300.00		
Rowan.....	500					1,000	6	1.00	6,000	6,000.00		
Russell.....	275			5	500.00	1,600	6	1.00	9,600	10,100.00		
Scott.....	400		375	25	21,500.00					21,500.00	46,000	
Shelby.....	500		350	25	25,000.00					25,000.00		
Simpson.....	500		30	15	7,000.00	1,200	3	1.00	3,600	10,600.00		
Spencer.....	270	70		25	4,500.00	1,731	6	1.00	10,386	14,886.00		
Taylor.....	460	60		10	2,000.00	2,400	6	.50	7,200	9,200.00		
Todd.....	200	5	25	25	8,750.00	3,000	6	1.00	18,000	26,750.00		
Trigg.....	781	15		15	3,500.00	2,500	6	1.00	15,000	18,500.00		
Trimble.....	180	15	65	25	2,000.00	500	6	.75	4,050	6,050.00		
Union.....	483			25	18,718.35					18,718.35	50,000	
Warren.....	700	75	100	25	25,000.00					25,000.00	139,500	
Washington.....	500	35	215	25	10,000.00	1,500	6	1.00	9,000	19,000.00		
Wayne.....	550		21		3,000.00	2,000	6	1.00	12,000	15,000.00		
Webster.....	624			25	7,267.73					7,267.73		
Whitley.....	1,000					5,000	6	1.00	30,000	30,000.00		
Wolfe.....	500					80	6	1.00	480	480.00		
Woodford.....	250		210	25	22,500.00					22,500.00	50,000	
Total.....	57,137	1,408	8,078		1,161,194.03	186,757			987,495	b2,148,689.03	906,500	

a Estimated in this Office.

b This does not include the amounts expended by the various turnpike companies in maintaining toll roads.

LOUISIANA.

Public-road mileage and expenditures in Louisiana in 1904.

Parish (county).	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with shells. ^a	Amount expended in cash. ^b	Labor tax.			Total expenditure in cash and labor.
					Number of men subject to tax. ^c	Days' labor required. ^c	Value of tax at \$1 per day. ^c	
				<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Acadia.....	<i>d</i> 650			18,000.00	1,200	12	14,400.00	32,400.00
Ascension.....	131			2,400.00				2,400.00
Assumption.....	200			5,000.00				5,000.00
Avoyelles.....	800			6,500.00				6,500.00
Bienville.....	425			2,500.00	2,500	12	30,000.00	32,500.00
Bossier.....	400			73,090.00	(<i>e</i>)		(<i>e</i>)	73,090.00
Caddo.....	487	1		30,000.00				30,000.00
Calcasieu.....	1,000		2	8,000.00	24,000	3	12,000.00	20,000.00
Caldwell.....	750				1,450	6	8,700.00	8,700.00
Cameron.....	175	6		2,838.07	475	12	5,700.00	8,538.07
Catahoula.....	1,200				3,600	6	21,600.00	21,600.00
Claiborne.....	750			6,000.00	4,537	5	22,685.00	28,685.00
Concordia.....	300			3,160.00	(<i>e</i>)		(<i>e</i>)	3,160.00
De Soto.....	400				3,000	12	36,000.00	36,000.00
East Baton Rouge.....	500			25,535.54	4,500	6	27,000.00	52,535.54
East Carroll.....	285			3,000.00	4,000	10	40,000.00	43,000.00
East Feliciana.....	450				4,000	12	48,000.00	48,000.00
Franklin.....	500			1,500.00	1,000	8	8,000.00	9,500.00
Grant.....	250				800	10	8,000.00	8,000.00
Iberia.....	400			6,000.00	(<i>e</i>)		(<i>e</i>)	6,000.00
Iberville.....	110	4		6,000.00				6,000.00
Jackson.....	500			1,000.00				1,000.00
Jefferson.....	100		6	5,000.00				5,000.00
Lafayette.....	250			4,000.00	(<i>e</i>)		(<i>e</i>)	4,000.00
Lafourche.....	215			1,500.00	(<i>e</i>)		(<i>e</i>)	1,500.00
Lincoln.....	500				800	12	9,600.00	9,600.00
Livingston.....	500				1,000	10	16,000.00	16,000.00
Madison.....	400			7,338.40	(<i>e</i>)		(<i>e</i>)	7,338.40
Morehouse.....	364				3,000	5	15,000.00	15,000.00
Natchitoches.....	1,500			7,036.21	2,500	10	25,000.00	32,036.21
Orleans.....	(<i>g</i>)							
Ouachita.....	360	15		16,352.50	(<i>e</i>)		(<i>e</i>)	16,352.50
Plaquemines.....	<i>d</i> 450			4,000.00				4,000.00
Pointe Coupee.....	400			7,000.00				7,000.00
Rapides.....	755			4,063.74	(<i>e</i>)		(<i>e</i>)	4,063.74
Red River.....	200				3,000	12	36,000.00	36,000.00
Richland.....	150			500.00	1,500	5	7,500.00	8,000.00
Sabine.....	400			1,100.00	2,200	12	26,400.00	27,500.00
St. Bernard.....	50			7,000.00	(<i>e</i>)		(<i>e</i>)	7,000.00
St. Charles.....	75			2,250.00				2,250.00
St. Helena.....	300				1,500	12	18,000.00	18,000.00
St. James.....	56			2,800.00				2,800.00
St. John the Baptist.....	32			2,700.00				2,700.00
St. Landry.....	800			16,346.30				16,346.30
St. Martin.....	215			2,000.00				2,000.00
St. Mary.....	202			6,100.00				6,100.00
St. Tammany.....	220			5,000.00	1,200	6	7,200.00	12,200.00
Tangipahoa.....	1,200			10,500.00	2,500	10	25,000.00	35,500.00
Tensas.....	400			10,000.00	(<i>e</i>)		(<i>e</i>)	10,000.00
Terrebonne.....	220			1,000.00	3,106	6	18,636.00	19,636.00
Union.....	250			9,000.00	2,000	6	12,000.00	21,000.00
Vermilion.....	1,500			3,300.00	2,500	12	30,000.00	33,300.00
Vernon.....	300			2,000.00	2,000	6	12,000.00	14,000.00
Washington.....	400				1,500	10	15,000.00	15,000.00
Webster.....	500				2,000	12	24,000.00	24,000.00
West Baton Rouge.....	100			3,341.10				3,341.10
West Carroll.....	250				1,000	12	12,000.00	12,000.00
West Feliciana.....	325			3,700.00	(<i>e</i>)		(<i>e</i>)	3,700.00
Winn.....	300				1,250	12	15,000.00	15,000.00
Total.....	24,897	26	8	345,451.86	70,218		606,421.00	951,872.86

^a Where no figures are given in these columns, no improved roads have been reported.^b Expenditures shown in this column are from property and labor taxes. Where no information is given, no cash expenditure has been reported.^c Where no information is given in these columns, no labor tax has been reported.^d Estimated in this Office.^e Money received from labor tax included in cash expenditure.^f Most of the roads worked by parish prisoners.^g Included in the city of New Orleans.

MASSACHUSETTS.

Public-road mileage and expenditures in Massachusetts in 1904.

County.	Miles of public roads.				Expenditures on all roads.				Total expenditures by towns and State.			
	Surfaced with gravel.		Surfaced with stone.		By towns on town roads.		By State.					
	By towns.	By State.	By towns.	By State.	Dollars.	By State.	Repairs and maintenance.	Small-town work.		Total of State-aid work.		
Barnstable.....	156	.....	57	63.21	Dollars.	27, 031.86	Dollars.	1, 730.40	Dollars.	32, 525.02	Dollars.	136, 850.40
Berkshire.....	257	7.27	63	28.68	104, 473.39	22, 422.67	7, 788.02	1, 730.40	31, 941.09	136, 850.40	136, 850.40	136, 850.40
Bristol.....	722	4.59	76	38.40	118, 082.80	23, 843.13	2, 406.18	.....	26, 249.31	144, 332.11	144, 332.11	144, 332.11
Dukes.....	4	.....	.....	12.07	5, 610.66	4, 181.85	532.45	.....	4, 734.30	10, 344.96	10, 344.96	10, 344.96
Essex.....	510	1.62	60	37.93	434, 370.54	55, 567.16	5, 347.94	1, 717.50	62, 632.60	497, 003.14	497, 003.14	497, 003.14
Franklin.....	1, 090	.....	11	28.52	73, 379.51	29, 837.17	5, 427.91	8, 003.00	43, 006.22	116, 385.76	116, 385.76	116, 385.76
Hampden.....	1, 459	1.04	38	27.27	65, 696.22	36, 837.17	4, 534.26	1, 126.00	42, 497.43	108, 193.65	108, 193.65	108, 193.65
Hampshire.....	1, 186	.....	7	25.66	66, 438.30	27, 455.74	3, 583.86	1, 450.00	32, 489.60	98, 927.90	98, 927.90	98, 927.90
Middlesex.....	2, 073	1.684	77	73.95	238, 026.13	73, 282.91	6, 027.39	3, 682.00	82, 992.30	321, 618.43	321, 618.43	321, 618.43
Nantucket.....	114	.....	1	6.48	2, 129.18	5, 034.20	338.57	.....	5, 372.77	7, 501.95	7, 501.95	7, 501.95
Norfolk.....	1, 153	1.44	109	35.32	307, 472.67	22, 674.64	877.79	4, 059.00	23, 552.43	331, 525.10	331, 525.10	331, 525.10
Plymouth.....	1, 438	1.42	72	56.90	193, 058.65	42, 900.66	2, 152.58	.....	49, 202.24	242, 260.89	242, 260.89	242, 260.89
Suffolk.....	.....	.....	.....	2.20	.....	.....	302.11	.....	302.11	.....	.....	.....
Worcester.....	.....	10.32	118	87.14	590, 250.82	74, 112.99	7, 633.94	11, 284.75	93, 031.68	673, 282.50	673, 282.50	673, 282.50
Total.....	17, 692	42.14	689	523.73	2, 295, 616.48	445, 670.29	51, 896.16	33, 052.65	530, 619.10	2, 826, 235.58	2, 826, 235.58	2, 826, 235.58

General and incidental expenses of State highway commission, including amount spent on tree planting and automobile registration.....

a These figures were obtained from the report of the State highway commission, 1863-1898. It is assumed that the mileage of roads has not materially changed since that time.

b This includes 6 miles of shell road.

c This includes 2 miles of road surfaced with shells and 2 miles with tar in Tisbury Town.

d This includes \$26,655.06 for work done by contract at Lynn under Ch. 384, Acts of 1903.

e This county is composed of the city of Boston and the towns of Revere, Winthrop, and Chelsea. No mileage of public roads or had expenditures were therefore reported, except as above.

MICHIGAN.

Public-road mileage and expenditures in Michigan in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Township property tax expended—		County road tax.	Value of road poll tax at \$1 per day.	Total expenditures in money and labor.
				In money.	In labor.			
				<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Alcona.....	434	25		5,969.11	5,640.25		623	12,232.36
Alger.....	266	4	1	16,044.46	(b)		(c)	16,044.46
Allegan.....	^a 1,500	363		51,254.00	32,475.89		3,148	86,877.89
Alpena.....	450	100	40	10,001.05	8,479.95	11,901.48	583	30,965.48
Antrim.....	500	100		7,550.00	15,325.55		858	23,733.55
Arenac.....	452		2	12,514.47	6,234.53		1,251	20,000.00
Baraga.....	366	26½		10,526.76	(b)	2,625.00	(c)	13,151.76
Barry.....	^a 1,100	100		14,400.00	16,608.77		1,305	32,313.77
Bay.....	800		80	21,824.51	13,346.35	36,705.38	1,529	73,405.24
Benzie.....	466	50		2,000.00	7,394.81		1,066	10,460.81
Berrien.....	637	165		31,540.00	22,467.03		2,600	56,607.03
Branch.....	862	26		16,000.00	17,366.72		1,761	35,127.72
Calhoun.....	1,203	200	1	20,000.00	23,248.83		2,132	45,380.83
Cass.....	979	137½		13,354.58	10,884.52		1,030	25,269.10
Charlevoix.....	619	91		8,243.21	10,010.32		954	19,207.53
Cheboygan.....	1,200	10		16,000.00	15,436.27	8,350.39	590	40,376.66
Chippewa.....	^a 1,000	50	35	12,844.56	9,957.44	24,872.70	1,198	48,872.70
Clare.....	700	20		5,000.00	12,633.11		1,015	18,648.11
Clinton.....	2,000	100		10,000.00	24,300.82		1,655	35,955.82
Crawford.....	376	2	1	1,065.00	2,329.16		(c)	3,394.16
Delta.....	619	78		32,168.39	6,861.72	14,538.88	1,111	54,679.99
Dickinson.....	100			10,588.62	(b)	9,906.10	(c)	20,494.72
Eaton.....	800	200		^a 40,000.00	32,838.59		1,521	74,359.59
Emmet.....	801	45	6	10,233.40	16,090.35		1,179	27,502.75
Genesee.....	1,183	153½		21,399.10	23,594.66		1,076	46,069.76
Gladwin.....	308	5	2½	5,000.00	7,296.00	3,962.26	914	17,172.26
Gogebic.....	225			15,610.65	(b)		314	15,924.65
Grand Traverse.....	673	174	2	10,745.49	12,714.38		723	24,182.87
Gratiot.....	1,200	92		40,011.04	17,988.95		2,152	60,151.99
Hillsdale.....	1,208	147		21,555.80	25,045.88		2,714	49,315.68
Houghton.....	200	100		25,583.08	(b)		4,651	30,234.08
Huron.....	^a 1,682	60	4	30,000.00	25,354.73		3,593	58,947.73
Ingham.....	1,060	180		27,000.00	26,632.19		840	54,472.19
Ionia.....	1,000	100		41,500.00	23,968.18		2,346	67,814.18
Iosco.....	369	45		8,640.31	2,635.00	3,287.35	737	15,299.66
Iron.....	330	120		23,356.67	(b)	7,356.90	(c)	30,713.57
Isabella.....	450	50		23,024.00	19,549.86		2,000	44,573.86
Jackson.....	1,222	47		13,294.82	23,828.11		1,606	38,728.93
Kalamazoo.....	1,152	250		16,000.00	17,863.21		489	34,352.21
Kalkaska.....	686	14	2½	7,903.69	9,328.52	9,021.05	496	26,749.26
Kent.....	1,228	420		79,776.00	42,131.82		1,744	123,651.82
Keweenaw.....	75	40		7,280.00	(b)		696	7,976.00
Lake.....	467	116½		5,894.03	4,333.59		514	10,741.62
Lapeer.....	1,224			16,400.00	25,040.25		2,974	44,414.25
Leelanau.....	475	75		1,040.00	10,611.37		883	12,564.37
Lenawee.....	1,500			52,230.00	27,325.00		5,468	85,023.00
Livingston.....	956	1		13,328.00	15,147.49		1,245	29,720.49
Luce.....	400	75		3,413.05	8,586.95	3,999.51	(c)	15,999.51
Mackinac.....	488	80		14,069.98	11,025.00		752	25,846.98
Macomb.....	885	170	6	31,500.00	19,052.40		1,567	52,119.40
Manistee.....	393	22	1	9,362.30	8,593.48	20,638.90	640	39,234.68
Marquette.....	472	30	4	17,644.85	5,634.00		1,687	24,965.85
Mason.....	664	30	14	8,200.00	9,195.07	19,700.98	1,171	38,267.05
Mecosta.....	1,050	50		9,810.00	13,803.47		1,593	25,206.47
Menominee.....	986	11	2	20,371.29	(b)	15,741.10	778	36,890.39
Midland.....	652	4		27,220.02	6,502.56		771	34,493.58
Missaukee.....	528	16		8,903.30	9,569.02		579	19,051.32
Monroe.....	1,025			24,029.39	14,901.65		971	39,902.04
Montcalm.....	1,334	44	1	20,678.02	18,655.68		2,848	42,181.70
Montmorency.....	231	7		5,455.35	1,291.26		175	6,921.61
Muskegon.....	884	65	2	9,265.00	9,008.59	13,349.99	1,009	32,632.58
Newaygo.....	1,233	9		29,026.43	13,967.30		1,433	44,426.73
Oakland.....	1,686	251		33,094.77	31,968.29		2,040	67,103.06
Oceana.....	950	50	2½	22,000.00	14,046.30		1,801	37,847.30
Ogemaw.....	210	26		10,470.86	5,367.74		278	16,116.60
Ontonagon.....	435			20,000.00	27,503.83		632	48,135.83
Osceola.....	1,150	75	5	20,269.04	17,206.15		1,233	38,708.19

^a Where figures are not given in these columns, no mileage has been reported

^b No labor tax was levied in this county.

^c No poll tax was levied in this county.

^d Estimated in this Office.

Public-road mileage and expenditures in Michigan in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.				
	Total of all public roads.	Sur-faced with gravel.	Sur-faced with stone.	Township property tax expended—		County road tax.	Value of road poll tax at \$1 per day.	Total expenditures in money and labor.
				In money.	In labor.			
				<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Oscoda.....	210			799.82	2,826.72		45	3,671.54
Otsego.....	400	10		6,000.00	6,042.18		150	12,192.18
Ottawa.....	1,098	180		28,103.47	26,629.00		3,345	58,077.47
Presque Isle.....	1,000	20		3,212.33	5,171.67		1,616	10,000.00
Roscommon.....	230	10		4,885.60	1,229.00		309	6,423.60
Saginaw.....	1,533	8	25	(a)	32,137.35	60,588.73	2,383	95,109.08
St. Clair.....	1,091	138	8	31,753.00	41,010.78		2,450	75,213.78
St. Joseph.....	711	10		21,075.61	11,630.72		1,184	33,890.33
Sanilac.....	1,872	240	1	35,000.00	33,570.27		5,542	74,112.27
Schoolcraft.....	b 500			6,300.00	7,688.83		55	14,043.83
Shiawassee.....	1,100	300		20,000.00	21,989.50		1,137	43,126.50
Tuscola.....	1,628	(c)		25,000.00	26,888.22		2,888	54,776.22
Van Buren.....	1,353	141		54,100.67	21,188.77		1,282	76,571.44
Washtenaw.....	1,301	485		23,622.32	26,677.00		865	51,164.32
Wayne.....	1,315	60		41,091.27	53,068.45		140	94,299.72
Wexford.....	695	77		18,534.97	18,073.30		600	37,208.27
Total.....	69,296	6,777	248½	1,549,957.51	1,252,050.67	266,546.70	111,233	3,179,787.88

a Unable to secure report from this county regarding money tax in townships.

b Estimated in this office.

c This county reports 1,500 miles of gravel road, but the advisability of including them under the head of improved roads is questionable. The State highway commissioner reports that there are perhaps 500 miles of gravelly roads in this county.

MAINE.

Public-road mileage and expenditures in Maine in 1904.

County.	Miles of public roads.			Expenditures on roads.				
	Total of all public roads.	Sur-faced with gravel.	Sur-faced with stone. ^a	Road levy 1904—rate per \$100.	Average annual expenditures on town roads, 1901-1904.	Expended by towns on State roads, 1904.	Expended by State on State roads, 1904.	Total expenditures for all highways, 1904.
				<i>Cents.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Androscoggin.....	1,352	196	7.7	38	108,351.25	754.43	751.35	109,857.03
Aroostook.....	2,317	116	5.25	58	93,372.22	5,493.43	4,100.00	102,965.65
Cumberland.....	2,381	423	33.75	30	246,376.99	4,046.80	1,599.40	252,023.19
Franklin.....	1,120	97		50	46,023.26	1,386.46	1,140.00	48,549.72
Hancock.....	1,504	83	15.5	45	81,567.13	2,728.74	2,029.28	86,325.15
Kennebec.....	1,824	111	5.5	40	130,543.65	3,389.74	2,594.03	136,527.42
Knox.....	816	57	1.15	30	47,786.59	4,032.46	1,875.00	53,694.05
Lincoln.....	887	15	2.0	47	35,030.65	1,257.12	857.50	37,145.27
Oxford.....	2,302	181	1.0	52	81,028.68	5,797.10	2,597.07	89,422.85
Penobscot.....	2,565	336	1.5	37	134,023.90	6,816.26	4,464.67	145,304.83
Piscataquis.....	888	20		53	35,574.28	2,684.47	1,893.55	40,152.30
Sagadahoc.....	548	14	.25	34	36,331.29	2,118.82	1,400.00	39,850.11
Somerset.....	1,930	148	3.0	52	81,504.33	2,549.09	2,260.99	86,314.41
Waldo.....	1,448	41		54	53,013.08	3,349.66	2,800.00	59,162.74
Washington.....	1,358	211	7.0	42	53,471.82	1,405.00	1,405.00	56,281.82
York.....	2,308	187	3.94	37	113,197.02	2,502.49	1,717.65	117,417.16
Total.....	25,528	2,236	87.54		1,377,196.14	50,312.07	33,485.49	1,460,993.70
Special State aid to various towns and plantations not included in the above.....								11,400.00
Grand total.....								1,472,393.70

a Where figures are not given in this column, no mileage has been reported.

MINNESOTA.

Public-road mileage and expenditures in Minnesota in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads, ^a	Surfaced with gravel, ^b	Surfaced with stone. ^b	County and town expenditures from property tax. ^c	Labor tax.			Bond issues.		Total expenditures in 1904.
					Men subject to tax.	Days' labor required, ^d	Value of tax at \$1.50 per day.	During past ten years.	Amount expended during 1904.	
Aitkin.....	690	191		Dollars.			Dollars.	Dollars.	Dollars.	Dollars.
Anoka.....	578	50	6	22,096.00	661	2	1,983.00	37,200.00	16,000	40,079.00
Becker.....	1,220			26,000.00	(e)	(e)	(e)	3,000.00		26,000.00
Beltrami.....	500			10,726.56	1,627	2	4,881.00	500.00		15,607.56
Benton.....	649			12,000.00	1,600	1	2,400.00			14,400.00
Bigstone.....	779			8,302.58	1,250	2	3,750.00			12,052.58
Blue Earth.....	1,341	29	4	3,904.43	850	1	1,275.00			5,179.43
Brown.....	965	112		25,373.42	1,956	1	2,934.00			28,307.42
Carlton.....	436	78		16,198.08	1,469	2	4,407.00			20,605.08
Carver.....	523	320		20,566.24	884	2	2,652.00			23,218.24
Cass.....	940	(f)		10,532.00	2,120	2	6,360.00			16,892.00
Chippewa.....	1,013	10		6,000.00	1,200	2	3,600.00			9,600.00
Chisago.....	750			12,650.00	1,600	2	4,800.00			17,450.00
Clay.....	764	139		5,479.00	2,100	1	3,150.00			8,629.00
Clearwater.....	607			24,438.53	1,390	13	3,127.50	10,000.00		27,566.03
Cook.....	250	120		4,963.00	540	23	2,025.00			6,988.00
Cottonwood.....	1,170	50		11,500.00	125		187.50			11,687.50
Crow Wing.....	490	83		20,025.56	1,600	2	4,800.00			24,825.56
Dakota.....	818	163		11,386.60	994	2	2,982.00	3,000.00		14,368.60
Dodge.....	812	210		16,375.31	1,330	1	1,935.00			18,370.31
Douglas.....	1,036	35		18,884.32	1,847	1	2,770.50			21,654.82
Faribault.....	1,174	49		10,060.49	2,073	2	6,219.00	1,300.00		16,279.49
Fillmore.....	1,500			37,098.29	2,110	2	6,330.00			43,428.29
Freeborn.....	1,066	27		24,787.20	3,600	2	10,800.00			35,587.20
Goodhue.....	1,259	67		13,000.00	4,125	1	6,187.50			19,187.50
Grant.....	824			57,912.49	2,461	1	3,691.50			61,603.99
Hennepin.....	952	225	5	4,314.00	1,400	13	3,150.00			7,464.00
Houston.....	670	9	4	75,000.00	(e)	(e)	(e)			75,000.00
Hubbard.....	600			16,168.80	2,000	1	3,000.00			19,168.80
Isanti.....	600			14,000.00	950	1	1,425.00			15,425.00
Itasca.....	1,200			7,603.17	g 1,500	3	7,875.00			15,478.17
Jackson.....	1,228	2		28,000.00	g 1,200	1	1,800.00	70,000.00		29,800.00
Kanabeec.....	391			25,875.78	1,692	1	2,538.00			28,413.78
Kandiyohi.....	1,079	134		9,043.00	972	13	2,187.00			11,230.00
Kittson.....	1,250	69		31,384.87	1,485	1	2,227.50			33,612.37
Lac qui Parle.....	1,442	36		13,465.13	1,196	2	3,588.00			17,053.13
Lake.....	300	4		10,328.75	1,694	1	2,541.00			12,869.75
Lesueur.....	788	36		21,415.00	(e)	(e)	(e)			21,415.00
Lincoln.....	902			12,349.43	g 2,500	2	7,500.00			19,849.43
Lyon.....	1,208	50		1,500.00	1,200	13	2,700.00			4,200.00
McLeod.....	816	405		18,000.00	1,650	13	3,712.50			21,712.50
Marshall.....	1,820	94		31,784.97	3,218	2	9,654.00			41,438.97
Martin.....	1,820	100		19,083.95	2,846	2	8,538.00	7,496.75		27,621.95
Meeker.....	755	479		24,149.00	3,000	1	4,500.00			28,649.00
Millelacs.....	595			14,471.97	535	1	802.50			15,274.47
Morrison.....	1,305			3,000.00	800	1	1,200.00	10,000.00		4,200.00
Mower.....	1,240	76		16,650.67	1,708	2	5,124.00			21,774.67
Murray.....	1,200	10		17,290.85	2,500	1	3,750.00			21,040.85
Nicollet.....	612	100		18,000.00	850	1	1,275.00			19,275.00
Nobles.....	1,400	45		4,000.00	1,200	2	3,600.00			7,600.00
Norman.....	1,300			18,691.89	2,245	2	6,735.00	35,000.00	35,000	60,426.89
Olmsted.....	1,012	300		11,000.00	2,500	2	7,500.00			18,500.00
Ottertail.....	2,500	138		43,000.00	2,000	1	3,000.00			46,000.00
Pine.....	664	16		32,737.93	6,052	13	13,617.00			46,354.93
Pipestone.....	850	11		13,163.13	1,306	2	3,918.00	40,400.00	5,000	22,081.13
				7,112.88	900	13	2,025.00			9,137.88

^a Some of the figures obtained in this column were taken from the first annual report of the Minnesota State highway commission; the others were tabulated from reports obtained from county correspondents.

^b Where figures are not given in these columns, no mileage has been reported.

^c The rate of levy is not shown, for the reason that it differs in the various towns of the different counties.

^d The number of days which the men are required to work or pay poll tax varies in each town, but the number given above is as near the average for the various towns in each county as it is possible to secure.

^e No labor tax was reported for this county.

^f This county reports 500 miles of gravel road, but these are undoubtedly natural and not improved roads.

^g Estimated in this Office.

Public-road mileage and expenditures in Minnesota in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	County and town expenditures from property tax.	Labor tax.			Bond issues.		Total expenditures in 1904.
					Men subject to tax.	Days' labor required.	Value of tax at \$1.50 per day.	During past ten years.	Amount expended during 1904.	
				<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Polk.....	3,009	233		43,778.67	3,975	2	11,925.00			60,703.67
Pope.....	1,253			16,336.71	2,181	13	4,907.25			21,243.96
Ramsey.....	261	5	10	33,699.79	(a)	(a)	(a)			33,699.79
Red Lake.....	723	60		19,996.00	1,431	13	3,219.75	3,500.00		23,215.75
Redwood.....	1,447	104		26,355.00	2,255	1	3,382.50			29,737.50
Renville.....	1,600	100		18,000.00	3,500	2	10,500.00			28,500.00
Rice.....	892	133		17,019.12	1,296	21	4,860.00	4,900.00		21,879.12
Rock.....	930			13,480.00	(a)	(a)	(a)			13,480.00
Roseau.....	150	41		5,140.00	1,596	2	4,788.00	50,969.23	8,200	18,128.00
St. Louis.....	879	b 750		55,318.92	(a)	(a)	(a)	150,000.00		55,318.92
Scott.....	600	25		11,850.00	2,000	13	4,500.00	1,500.00	575	16,925.00
Sherburne.....	638			7,236.35	718	14	1,346.25			8,582.60
Sibley.....	920	242		10,118.04	2,423	13	5,451.75			15,569.79
Stearns.....	c 1,946	50	1/2	25,833.90	3,683	2	11,049.00			36,882.90
Steele.....	724	156		25,603.27	2,500	13	5,625.00			31,228.27
Stevens.....	927	50		12,000.00	1,500	2	4,500.00			16,500.00
Swift.....	823	25	5	35,000.00	2,000	13	4,500.00			39,500.00
Todd.....	1,083	20		2,817.00	3,500	2	10,500.00			13,317.00
Traverse.....	910	4		38,995.00	1,142	2	3,426.00	500.00		42,421.00
Wabasha.....	782	10	20	16,426.00	2,120	13	4,770.00			21,196.00
Wadena.....	750			2,000.00	1,200	2	3,600.00			5,600.00
Waseca.....	687	20		10,000.00	2,500	1	3,750.00			13,750.00
Washington.....	616	24		9,594.63	922	1	1,383.00			10,977.63
Watonwan.....	762			13,964.00	2,000	2	6,000.00	8,000.00		19,964.00
Wilkin.....	665	2		6,129.00	710	1	1,065.00			7,194.00
Winona.....	977	2	11 3/4	24,850.88	1,963	13	4,416.75			29,267.63
Wright.....	1,088	140		40,000.00	2,700	4	16,200.00			56,200.00
Yellow Medicine.....	1,263	82		3,254.44	1,919	2	5,757.00			9,011.44
Total.....	79,324	6,179	67 1/2	1,542,641.99	142,345		354,212.25	437,265.98	64,775	1,961,629.24

^a No labor tax was reported for this county.

^b Most of these roads are improved with gravels secured from the roadside; the balance are surfaced with lean iron ore.

^c Includes 1 mile of brick road.

MISSISSIPPI.

Public-road mileage and expenditures in Mississippi in 1904.

County.	Miles of public roads.		Expenditures in money and labor on roads.						Total expenditures in money and labor.
	Total of all public roads.	Surfaced with gravel. ^a	Cash taxes.		Labor tax.				
			Road levy—rate per \$100. ^b	Amount expended. ^c	Men subject to tax.	Days' labor required per annum.	Average wages paid for road work.	Cash value of tax.	
			Cents.	Dollars.			Dollars.	Dollars.	Dollars.
Adams.....	238	7			3,000	(d)	(d)	9,000	9,000.00
Alcorn.....	500	15		e 8,000.00	2,736	10	1.00	27,360	35,360.00
Amite.....	750		10	5,955.78	3,427	(d)	(d)	10,281	16,236.78
Attala.....	670		10	2,935.55	3,705	(d)	(d)	11,115	14,050.55
Benton.....	f 500				1,200	(d)	(d)	3,600	3,600.00
Bolivar.....	1,500		5	10,045.10	5,000	10	1.00	50,000	60,045.10
Calhoun.....	1,500	6			1,650	10	1.60	16,500	16,500.00
Carroll.....	651		10	3,242.25	3,600	(d)	(d)	10,800	14,042.25
Chickasaw.....	350		10	6,000.00	2,100	(d)	(d)	6,300	12,300.00
Choctaw.....	f 375				2,480	10	1.00	24,800	24,800.00
Claiborne.....	450			250.00	2,500	(d)	(d)	7,500	7,750.00
Clarke.....	558				1,500	10	.50	7,500	7,500.00
Clay.....	351		5	5,600.00	2,500	(d)	(d)	7,500	13,100.00
Coahoma.....	390	4		13,371.24	7,450	(d)	(d)	22,350	35,721.24
Copiah.....	840	1	10	19,395.13	3,000	(d)	(d)	9,000	28,395.13
Covington.....	600		10	500.00	2,500	10	1.00	25,000	25,500.00
De Soto.....	550		10	20,000.00	4,000	(d)	(d)	12,000	32,000.00
Franklin.....	250		10	9,000.00	2,516	8	.75	15,096	24,096.00
Greene.....	500				1,000	10	.75	7,500	7,500.00
Grenada.....	300				1,800	10	1.00	18,000	18,000.00
Hancock.....	350			1,000.00	1,800	10	1.00	18,000	19,000.00
Harrison.....	g 350		10	6,000.00	1,500	5	1.00	7,500	13,500.00
Hinds.....	800				6,000	10	1.00	60,000	60,000.00
Holmes.....	615		10	9,846.00	3,218	(d)	(d)	9,654	19,500.00
Issaquena.....	300				1,000	10	1.00	10,000	10,000.00
Itawamba.....	600				1,800	10	1.00	18,000	18,000.00
Jackson.....	g 250				1,000	10	1.00	10,000	10,000.00
Jasper.....	f 600			1,000.00	1,600	10	.75	12,000	13,000.00
Jefferson.....	480				3,760	4	1.00	15,040	15,040.00
Jones.....	650		10	10,403.09	1,800	10	1.00	18,000	28,403.09
Kemper.....	730		10	9,000.00	3,253	8	1.00	26,024	35,024.00
Lafayette.....	700				3,500	10	1.00	35,000	35,000.00
Lauderdale.....	800		10	12,000.00	3,500	(d)	(d)	10,500	22,500.00
Lawrence.....	500				2,500	10	1.00	25,000	25,000.00
Leake.....	600				3,000	10	.75	22,500	22,500.00
Lee.....	500	10		4,000.00	3,000	10	.50	15,000	19,000.00
Leflore.....	350		10	5,120.61	5,000	(d)	(d)	15,000	20,120.61
Lincoln.....	400		10	12,000.00	3,000	(d)	(d)	9,000	21,000.00
Lowndes.....	275	35	30	2,975.00	f 3,000	10	.75	22,500	25,475.00
Madison.....	500		5	2,850.00	5,000	10	.75	37,500	40,350.00
Marion.....	f 300		10	7,473.00	3,165	(d)	(d)	9,495	16,968.00
Marshall.....	669			5,386.97	3,329	(d)	(d)	9,987	15,373.97
Monroe.....	760				5,500	(d)	(d)	16,500	16,500.00
Montgomery.....	350				f 2,500	6	1.00	15,000	15,000.00
Neshoba.....	f 500		10	1,235.98	2,310	(d)	(d)	6,930	8,165.98
Newton.....	700				3,000	10	1.00	30,000	30,000.00
Noxubee.....	650				4,000	10	.50	20,000	20,000.00
Oktibbeha.....	450				3,000	10	.50	15,000	15,000.00
Panola.....	700				3,000	10	.75	22,500	22,500.00
Pearl River.....	325		10	4,787.00	720	10	1.00	7,200	11,987.00
Perry.....	500		7	600.00	2,000	10	.50	10,000	10,600.00
Pike.....	570		10	11,595.80	4,000	(d)	(d)	12,000	23,595.80
Pontotoc.....	600		10	1,500.00	1,500	10	1.00	15,000	16,500.00
Prentiss.....	f 425		10	3,000.00	2,000	10	1.00	20,000	23,000.00
Quitman.....	300				3,000	10	1.00	30,000	30,000.00
Rankin.....	600				2,100	10	.50	10,500	10,500.00
Scott.....	200				1,200	10	1.00	12,000	12,000.00
Sharkey.....	225				2,000	10	1.00	20,000	20,000.00
Simpson.....	350				2,000	10	1.00	20,000	20,000.00
Smith.....	600				1,500	10	1.00	15,000	15,000.00
Sunflower.....	500		10	16,000.00	3,500	(d)	(d)	10,500	26,500.00

^a Where figures are not given in this column, no mileage has been reported.^b Where no levy is shown in this column, none has been reported.^c Where no expenditures are shown, none have been reported. Where cash expenditures are shown and no levy is given, the moneys were appropriated out of the general fund or received from labor tax paid in cash.^d Contract system in operation in this county; labor tax is therefore commuted at \$3 per capita.^e Expended from bond issue.^f Estimated in this Office.^g Includes 20 miles of shell road.

Public-road mileage and expenditures in Mississippi in 1904—Continued.

County.	Miles of public roads.		Expenditures in money and labor on roads.						Total expenditures in money and labor.
			Cash taxes.		Labor tax.			Cash value of tax.	
	Total of all public roads.	Surfaced with gravel.	Road levy—rate per \$100.	Amount expended.	Men subject to tax.	Days' labor required per annum.	Average wages paid for road work.		
			<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
Tallahatchie.....	600				4,000	8	1.00	32,000.00	
Tate.....	400		10	14,000.00	3,000	(a)	(a)	9,000	
Tippah.....	600		10	1,859.25	2,325	4	1.00	9,300	
Tishomingo.....	222	8			1,500	10	1.00	15,000	
Tunica.....	225		10	11,223.71	3,458	(a)	(a)	10,374	
Union.....	662			1,720.00	1,970	8	1.00	15,760	
Warren.....	800	3		27,047.99	4,160	10	1.00	41,600	
Washington.....	500			17,500.00	10,000	10	1.00	100,000	
Wayne.....	450				1,000	10	.75	7,500	
Webster.....	500			2,000.00	1,000	10	.50	5,000	
Wilkinson.....	350		10	2,500.00	b 3,500	(a)	(a)	10,500	
Winston.....	467		10	10,000.00	2,000	(a)	(a)	6,000	
Yalobusha.....	400		10	500.00	3,000	8	.75	18,000	
Yazoo.....	975	20	10	19,250.00	4,750	(a)	(a)	14,250	
Total.....	38,698	109		339,669.45	216,882			1,335,816	

^aContract system in operation in this county; labor tax is therefore commuted at \$3 per capita.

^bEstimated in this Office.

MARYLAND.

Public-road mileage and expenditures in Maryland in 1904.

County.	Miles of public roads.					Property tax for roads.	
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Surfaced with shells. ^a	Toll roads. ^a	Road levy—rate per \$100.	Total amount expended.
						<i>Cents.</i>	<i>Dollars.</i>
Allegany.....	693		60			13	30,564.59
Anne Arundel.....	521	25	1	25		21-80	b 40,652.53
Baltimore.....	1,291		310	110	154	25	206,416.68
Calvert.....	335	65				19	5,000.00
Caroline.....	706			10		20	14,311.41
Carroll.....	800		42		30	15	32,137.92
Cecil.....	638	10	5	2		(c)	47,184.51
Charles.....	465	100				1.3	11,000.00
Dorchester.....	810			20		(d)	25,434.70
Frederick.....	1,280		130		129	9.7	42,473.68
Garrett.....	940		22			18	19,468.25
Harford.....	830	200	50	5	8	27	43,200.00
Howard.....	448	5	48		35	15	20,776.19
Kent.....	427			5		(e)	20,000.00
Montgomery.....	835		45		37	15	c 32,048.19
Prince George.....	892	50				20	23,596.36
Queen Anne.....	839			8		(d)	f 38,480.00
St. Mary.....	602	25		5		84	5,668.35
Somerset.....	515			30		(c)	8,774.57
Talbot.....	450			20		(c)	15,545.28
Washington.....	799		127		104	(c)	27,408.01
Wicomico.....	825			10		(d)	11,329.28
Worcester.....	832					20	12,000.00
Total.....	16,773	480	840	250	497		733,470.50
Annual amount paid in tolls as estimated by the Maryland Geological Survey.....							140,000.00
Grand total.....							873,470.50

^a Where figures are not given in these columns, no mileage has been reported.

^b Includes \$4,910.78 for large bridges.

^c No levy reported.

^d No separate levy made for roads.

^e Includes \$11,000 for large bridges.

^f Includes \$19,000 for large bridges.

MISSOURI.

Public-road mileage and expenditures in Missouri in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total expenditures in cash and labor.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Road levy—rate per \$100.	Amount expended in cash. ^b	Labor tax.			
						Men subject to tax.	Days' labor per man.	Value of labor at \$1 per day.	
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	
Adair.....	900			c 25	15,000.00	1,600	3	4,800.00	19,800.00
Andrew.....	725			30	22,000.00	1,750	2	3,500.00	25,500.00
Atchison.....	900			28	27,000.00	1,907	3	5,721.00	32,721.00
Audrain.....	1,170			20	14,000.00	1,360	3	4,050.00	18,050.00
Barry.....	1,350			15	6,000.00	2,500	4	10,000.00	16,000.00
Barton.....	1,000	3		15	3,402.00	3,500	2	7,000.00	10,402.00
Bates.....	1,530		2	15	8,000.00	4,000	2	8,000.00	16,000.00
Benton.....	1,418			10	4,162.58	1,800	4	7,200.00	11,362.58
Bollinger.....	1,125			15	3,181.79	2,073	4	8,292.00	11,473.79
Boone.....	1,381	44	1	10	6,481.11	2,940	4	11,760.00	18,241.11
Buchanan.....	1,050		11	15	52,000.00	2,355	3	7,065.00	59,065.00
Butler.....	1,242		½	15	8,500.00	1,900	3	5,700.00	14,200.00
Caldwell.....	855			15	7,500.00	3,000	2	6,000.00	13,500.00
Callaway.....	1,440	20		25	13,700.00	3,988	3	11,964.00	25,664.00
Camden.....	1,240			15	1,600.00	1,500	4	6,000.00	7,600.00
Cape Girardeau.....	1,010	75		20	8,803.56	2,524	4	10,066.00	18,899.56
Carroll.....	1,215			(d)	15,610.18	2,878	2	5,756.00	21,366.18
Carter.....	873			5	1,200.00	1,050	3	3,150.00	4,350.00
Cass.....	1,323			15	15,000.00	3,000	1	3,000.00	18,000.00
Cedar.....	630			10	3,700.00	2,636	3	7,908.00	11,608.00
Charlton.....	1,211			15	11,553.00	2,511	3	7,533.00	19,086.00
Christian.....	900			15	4,500.00	2,000	4	8,000.00	12,500.00
Clark.....	900			20	10,000.00	1,800	3	5,400.00	15,400.00
Clay.....	720			15	6,341.92	2,000	2	4,000.00	10,341.92
Clinton.....	900			10	7,000.00	1,700	3	5,100.00	12,100.00
Cole.....	900	e 80	e 120	20	3,000.00	1,000	4	4,000.00	7,000.00
Cooper.....	832			10	12,927.45	2,460	3	7,380.00	20,307.45
Crawford.....	1,283			13	5,102.74	1,568	3	4,704.00	9,806.74
Dade.....	630	25		20	7,000.00	3,600	3	10,800.00	17,800.00
Dallas.....	625	75		10	2,100.00	1,800	4	7,200.00	9,300.00
Davess.....	1,000		1½	15	16,683.84	2,800	2	5,600.00	22,283.84
Dekalb.....	704			15	8,000.00	2,500	2	5,000.00	13,000.00
Dent.....	630	10		10	3,900.00	1,400	3	4,200.00	8,100.00
Douglas.....	1,350			10	2,000.00	2,300	4	9,200.00	11,200.00
Dunklin.....	900			20	3,500.00	1,750	4	7,000.00	10,500.00
Franklin.....	1,553	80	35	20	12,968.00	3,242	4	12,968.00	25,936.00
Gasconade.....	900	10	48	25	7,953.10	1,755	4	7,020.00	14,973.10
Gentry.....	743			15	6,500.00	3,000	4	12,000.00	18,500.00
Greene.....	1,148	10		20	39,448.35	4,141	3	12,423.00	51,871.35
Grundy.....	743			15	12,000.00	1,800	4	7,200.00	19,200.00
Harrison.....	1,260			15	12,750.00	1,850	2	3,700.00	16,450.00
Henry.....	1,300		1½	15	14,000.00	2,900	3	8,700.00	22,700.00
Hickory.....	697		8	10	1,600.00	1,300	3	3,900.00	5,500.00
Holt.....	800			10	6,090.00	1,981	3	5,943.00	12,033.00
Howard.....	630			10	6,500.00	2,000	3	6,000.00	12,500.00
Howell.....	808			15	4,000.00	2,000	4	8,000.00	12,000.00
Iron.....	450			10	1,458.56	800	2	1,600.00	3,058.56
Jackson.....	1,000		193	15	f 223,282.11	3,000	3	9,000.00	232,282.11
Jasper.....	900	g 365		10	60,971.36	1,695	2½	4,237.50	65,208.86
Jefferson.....	1,000		100	15	15,000.00	3,500	3	10,500.00	25,500.00
Johnson.....	1,456		3	15	16,500.00	2,650	3	7,950.00	24,450.00
Knox.....	755			20	8,061.86	1,500	2	3,000.00	11,061.86
Laclede.....	1,033	1		10	3,052.55	2,130	4	8,520.00	11,572.55
Lafayette.....	1,034			5	9,059.00	3,292	4	13,168.00	22,227.00
Lawrence.....	1,000	100		20	14,220.00	6,000	4	24,000.00	38,220.00
Lewis.....	863	25		20	7,037.00	1,387	3	4,161.00	11,198.00
Lincoln.....	1,061			15	7,000.00	2,479	3	7,437.00	14,437.00
Linn.....	954			15	10,843.85	1,355	2	2,710.00	13,553.85
Livingston.....	900			(d)	17,005.93	2,664	2	5,328.00	22,333.93
McDonald.....	670	1		15	1,800.00	1,300	4	5,200.00	7,000.00
Macon.....	1,440			15	15,000.00	3,000	3	9,000.00	24,000.00
Madison.....	854	5		20	3,500.00	1,500	3	4,500.00	8,000.00
Maries.....	900			15	2,625.00	1,450	4	5,800.00	8,425.00
Marion.....	740	124		25	17,000.00	4,800	2	9,600.00	26,600.00
Mercer.....	742			15	7,230.92	2,145	3	6,435.00	13,665.92

^a Where figures are not given in these columns, no mileage has been reported.

^b Includes amounts expended from dram-shop funds.

^c Ten cents for county fund and 15 cents for district fund.

^d Rate varies in different townships.

^e Judging from the amount expended, this seems to be an excessive mileage, but the county clerk of this county, in answer to inquiry, replied that he considered the information correct.

^f Includes \$194,911.52 derived from dram-shop fund.

^g These roads are constructed of "chats," a by-product from zinc and lead mines.

Public-road mileage and expenditures in Missouri in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.					
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Road levy—rate per \$100.	Amount expended in cash.	Labor tax.			Total expenditures in cash and labor.
						Men subject to tax.	Days' labor per man.	Value of labor at \$1 per day.	
				<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars.</i>	<i>Dollars.</i>
Miller.....	1,037	50	25	15	7,500.00	2,500	3	7,500.00	15,000.00
Mississippi.....	700			15	3,400.00	1,680	3	5,040.00	8,440.00
Moniteau.....	800	12	4	20	6,485.00	3,050	3	9,150.00	15,635.00
Monroe.....	1,150	10	1	(a)	4,000.00	3,000	3	9,000.00	13,000.00
Montgomery.....	900	10		15	10,506.27	1,939	3	5,817.00	16,323.27
Morgan.....	b 1,025		5	20	1,218.25	2,000	3	6,000.00	7,218.25
New Madrid.....	1,100			20	6,750.00	1,100	4	4,400.00	11,150.00
Newton.....	775	30	½	20	13,000.00	4,000	3	12,000.00	25,000.00
Nodaway.....	1,500			15	12,000.00	5,000	3	15,000.00	27,000.00
Oregon.....	775			15	3,500.00	1,000	4	4,000.00	7,500.00
Osage.....	1,040	100		25	17,532.85	1,975	3	5,925.00	23,457.85
Ozark.....	775			10	1,200.00	1,600	4	6,400.00	7,600.00
Pemiscot.....	800			(c)	7,600.00	1,200	4	4,800.00	12,400.00
Perry.....	600	100	5	12½	4,214.13	2,000	3	6,000.00	10,214.13
Pettis.....	1,188		20	15	30,542.98	2,144	3	6,432.00	36,974.98
Phelps.....	1,162	50		20	6,268.99	2,551	3	7,653.00	13,921.99
Pike.....	1,050	78		20	9,000.00	2,300	3	6,900.00	15,900.00
Platte.....	600			20	10,000.00	1,500	2	3,000.00	13,000.00
Polk.....	1,075			15	7,000.00	2,800	4	11,200.00	18,200.00
Pulaski.....	900			10	1,650.00	1,200	4	4,800.00	6,450.00
Putnam.....	885			15	2,500.00	1,500	2	3,000.00	5,500.00
Ralls.....	825	30	5	20	8,106.56	1,460	3	4,380.00	12,486.56
Randolph.....	840		1½	10	7,893.91	1,900	4	7,600.00	15,493.91
Ray.....	975			20	15,000.00	3,066	4	12,264.00	27,264.00
Reynolds.....	625			5	800.00	1,200	4	4,800.00	5,600.00
Ripley.....	1,080			15	3,000.00	1,565	4	6,260.00	9,260.00
St. Charles.....	720	125	15	d	43,046.92	2,250	2	4,500.00	47,546.92
St. Clair.....	1,220			10	5,800.00	3,000	3	9,000.00	14,800.00
Ste. Genevieve.....	520	20		20	4,500.00	1,200	4	4,800.00	9,300.00
St. Francois.....	780	5	22	15	6,500.00	4,000	2	8,000.00	14,500.00
St. Louis.....	1,180	75	225	(e)	273,774.99	(f)			273,774.99
Saline.....	1,253			15	12,800.32	3,481	3	10,443.00	23,243.32
Schuyler.....	475			15	3,202.33	1,163	4	4,652.00	7,854.33
Scotland.....	775			15	6,333.12	1,400	3	4,200.00	10,533.12
Scott.....	700	18	1½	15	g 11,842.31	2,062	3	6,186.00	18,028.31
Shannon.....	840		¾	(a)	4,261.00	1,000	2	2,000.00	6,261.00
Shelby.....	705	5		20	14,961.41	2,000	3	6,000.00	20,961.41
Stoddard.....	1,065			15	6,473.56	3,806	4	15,224.00	21,697.56
Stone.....	450			15	2,116.87	1,552	4	6,208.00	8,324.87
Sullivan.....	1,122			15	9,000.00	3,300	3	9,900.00	18,900.00
Taney.....	540			10	800.00	1,200	4	4,800.00	5,600.00
Texas.....	990	60		10	3,200.00	1,800	4	7,200.00	10,400.00
Vernon.....	1,462			25	15,000.00	4,000	3	12,000.00	27,000.00
Warren.....	700			30	9,000.00	1,500	3	4,500.00	13,500.00
Washington.....	1,290	30	2	10	2,200.00	2,500	2	5,000.00	7,200.00
Wayne.....	1,232	10		20	6,000.00	2,000	4	8,000.00	14,000.00
Webster.....	740			10	9,363.00	2,334	4	9,336.00	18,699.00
Worth.....	346			15	4,000.00	1,600	4	6,400.00	10,400.00
Wright.....	630			10	11,048.76	2,098	4	8,392.00	19,440.76
Total.....	108,133	1,871½	861½		1,570,801.29	256,542		798,171.50	2,368,972.79

a Rate varies in different townships.

b Includes 60 miles of natural gravel roads.

c No levy made; cash derived from dramshop fund.

d Of this amount, \$12,385.68 was received from dramshop funds.

e Rate not reported.

f Number of men subject to labor tax not reported.

g Of this amount, \$7,227.89 was received from dramshop fund.

MONTANA.

Public-road mileage and expenditures in Montana in 1904.

County.	Miles of public roads.		Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. (a)	Property tax.		Labor tax.		Total property and labor tax.
			Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Value of tax at \$2 per poll.	
			<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Beaverhead.....	700		15	16,231.62	778	1,556	17,787.62
Broadwater.....	^b 500		20	3,649.76	650	1,300	4,949.76
Carbon.....	^h 200		30	10,578.82	1,500	3,000	13,578.82
Cascade.....	1,250		20	15,000.00	^d 3,000	6,000	24,000.00
Chouteau.....	^e 1,556		10	2,643.00	3,000	6,000	8,643.00
Custer.....	1,100		15	6,982.00	1,449	2,898	9,880.00
Dawson.....	^f 425		10	6,062.10	1,200	2,400	8,462.10
Deerlodge.....	200		15	688.00	450	900	1,588.00
Fergus.....	2,000		20	14,000.00	2,500	5,000	19,000.00
Flathead.....	1,000		30	23,410.23	4,000	8,000	31,410.23
Gallatin.....	^g 2,000		25	20,000.00	2,200	4,400	24,400.00
Granite.....	300		25	5,813.00	445	890	6,703.00
Jefferson.....	^b 235		20	11,343.00	1,230	2,460	13,803.00
Lewis and Clark.....	1,150	20	20	10,049.84	243	486	10,535.84
Madison.....	2,000	25	30	18,600.00	1,800	3,600	22,200.00
Meagher.....	415		10	3,233.00	600	1,200	4,433.00
Missoula.....	700	(^h)	20	17,115.29	4,000	8,000	25,115.29
Park.....	500		20	7,021.57	738	1,476	8,497.57
Powell.....	^b 600		20	6,215.57	494	988	7,203.57
Ravalli.....	276	10	30	17,000.00	2,000	4,000	21,000.00
Rosebud.....	1,000		15	5,985.31	500	1,000	6,985.31
Silverbow.....	125		ⁱ 5	54,276.75	10,000	20,000	74,276.75
Sweet Grass.....	400	10	20	5,755.00	1,100	2,200	7,955.00
Teton.....	617		20	10,322.62	700	1,400	11,722.63
Valley.....	1,500		10	3,000.00	1,500	3,000	6,000.00
Yellowstone.....	670		20	10,767.32	1,600	3,200	13,967.32
Total.....	22,419	65		308,743.81	47,677	95,354	404,097.81

^a Where figures are not given in this column, no improved roads have been reported.

^b Reports from this county indicate that roads are naturally good.

^c Of this amount, \$3,700 was for bridges.

^d Estimated from the census of 1900.

^e About 1,000 miles of which have been graded.

^f Roads in this county reported to be very poor, owing to the roughness of the country.

^g About 75 miles of gravel roads and one-eighth mile of macadam reported, but from other reports it appears that the gravel roads should not be classed as improved roads.

^h Reports indicate that there are several miles of natural gravel roads in this county.

ⁱ A levy of only 5 cents on \$100 is assessed because of the fact that the greater part of the valuation of the county is within the city limits of Butte.

NEBRASKA.

Public-road mileage and expenditures in Nebraska in 1904.

County.	Total miles of public roads.	Expenditures in money and labor on roads.				Total expenditure in cash and labor.
		Property tax.		Labor tax.		
		Road levy—rate per \$100.	Amount expended.	Number of men subject to labor tax.	Value of labor tax at \$3 per capita.	
		<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Adams.....	a 1,152	30	7,500.00	1,600	4,800.00	12,300.00
Antelope.....	900	(b)	3,506.55	1,500	4,500.00	8,006.55
Banner.....	a 1,400	20	377.95	150	450.00	827.95
Blaine.....	c 20	30	104.50	170	510.00	614.50
Boone.....	a 1,000	50	5,000.00	1,500	4,500.00	9,500.00
Boxbutte.....	a 1,160	30	380.00	400	1,200.00	1,580.00
Boyd.....	730	40	6,000.00	1,127	3,381.00	9,381.00
Brown.....	140	18	2,470.00	589	1,767.00	4,237.00
Buffalo.....	a 1,728	(d)	(e)	1,800	5,400.00	5,400.00
Burt.....	775	(b)	14,587.88	1,544	4,632.00	19,219.88
Butler.....	a 1,000	(b)	6,857.43	2,544	7,632.00	14,489.43
Cass.....	a 1,200	26	18,740.00	2,300	6,900.00	25,640.00
Cedar.....	a 1,215	20	8,355.00	1,600	4,800.00	13,155.00
Chase.....	500	(d)	(e)	440	1,320.00	1,320.00
Cherry.....	311	5	1,091.22	654	1,962.00	3,053.22
Cheyenne.....	1,000	10	1,800.00	697	2,091.00	3,891.00
Clay.....	a 1,152	60	8,570.98	2,379	7,137.00	15,707.98
Colfax.....	a 850	15	5,850.00	1,618	4,854.00	10,704.00
Cuming.....	a 979	17	9,777.76	2,076	6,228.00	16,005.76
Custer.....	2,540	(b)	2,131.40	3,671	11,013.00	13,144.40
Dakota.....	712	20	4,000.00	1,000	3,000.00	7,000.00
Dawes.....	a 1,300	21	1,452.36	700	2,100.00	3,552.36
Dawson.....	a 1,400	15	4,500.00	2,000	6,000.00	10,500.00
Deuel.....	348	10	2,108.66	428	1,284.00	3,392.66
Dixon.....	a 1,000	20	6,791.55	1,400	4,200.00	10,991.55
Dodge.....	a 1,000	(d)	(e)	2,678	8,034.00	8,034.00
Douglas.....	f 575	20	57,725.26	1,863	5,589.00	63,314.26
Dundy.....	612	10	824.78	451	1,353.00	2,177.78
Fillmore.....	a 1,152	10	4,832.13	2,359	7,077.00	11,909.13
Franklin.....	a 950	30	8,250.00	1,651	4,953.00	13,203.00
Frontier.....	a 1,075	20	2,200.00	1,400	4,200.00	6,400.00
Furnas.....	a 1,190	30	4,500.00	1,250	3,750.00	8,250.00
Gage.....	a 1,528	41	11,886.00	4,653	13,965.00	25,851.00
Garfield.....	653	20	691.25	400	1,200.00	1,891.25
Gosper.....	a 800	17	1,849.00	849	2,547.00	4,396.00
Grant.....	(c)					
Greeley.....	g 325	(d)	6,500.00	995	2,985.00	9,485.00
Hall.....	a 1,152	(b)	7,107.00	2,335	7,005.00	14,112.00
Hamilton.....	a 1,080	40	15,699.54	2,205	6,615.00	22,314.54
Harlan.....	a 900	20	4,000.00	1,147	3,441.00	7,441.00
Hayes.....	600	30	1,201.50	700	2,100.00	3,301.50
Hitchcock.....	a 867	15	1,200.00	600	1,800.00	3,000.00
Holt.....	1,198	(d)	(e)	1,200	3,600.00	3,600.00
Hooker.....	c 30	3	300.00	100	300.00	600.00
Howard.....	700	20	4,100.00	1,800	5,400.00	9,500.00
Jefferson.....	a 1,040	10	4,530.11	2,471	7,413.00	11,943.11
Johnson.....	756	30	5,005.00	1,822	5,466.00	10,471.00
Kearney.....	a 1,075	(b)	2,159.53	1,444	4,332.00	6,491.53
Keith.....	440	10	1,007.18	295	885.00	1,892.18
Keyapaha.....	252	20	1,048.00	460	1,380.00	2,428.00
Kinball.....	104	20	240.00	160	480.00	720.00
Knox.....	a 1,495	20	7,437.68	2,828	8,484.00	15,921.68
Lancaster.....	2,000	15	6,400.00	3,000	9,000.00	15,400.00
Lincoln.....	a 5,000	28	8,012.00	2,000	6,000.00	14,012.00
Logan.....	312	(d)	290.00	149	447.00	737.00
Loup.....	100	20	235.60	350	1,050.00	1,285.60
McPherson.....	(c)					
Madison.....	a 900	50	22,552.68	2,800	8,400.00	30,952.68
Merrick.....	a 900	45	14,322.00	1,196	3,588.00	17,910.00
Nance.....	a 600	10	4,655.98	1,381	4,143.00	8,798.98
Nemaha.....	870	10	4,589.80	2,199	6,597.00	11,186.80

a These figures evidently include a considerable mileage of section lines which have not yet been opened up for use as roads.

b Rate varies in different townships.

c This county is but sparsely settled.

d Rate of levy not reported.

e No cash expenditures reported.

f Includes 12 miles of road surfaced with stone.

g Includes 5 miles of road surfaced with stone.

Public-road mileage and expenditures in Nebraska in 1904—Continued.

County.	Total miles of public roads.	Expenditures in money and labor on roads.				Total expenditure in cash and labor.
		Property tax.		Labor tax.		
		Road levy—rate per \$100.	Amount expended.	Number of men subject to labor tax.	Value of labor tax at \$3 per capita.	
		<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Nuckolls.....	a 1,152	51	8,637.80	1,767	5,301.00	13,938.80
Otoe.....	1,200	(b)	(c)	2,100	6,300.00	6,300.00
Pawnee.....	792	(d)	14,026.04	1,968	5,904.00	19,930.04
Perkins.....	485	5	302.54	350	1,050.00	1,352.54
Phelps.....	540	(b)	(c)	1,409	4,227.00	4,227.00
Pierce.....	a 1,152	20	5,743.91	1,383	4,149.00	9,892.91
Platte.....	a 972	(d)	8,812.09	2,117	6,351.00	15,163.09
Polk.....	400	17	5,970.50	1,800	5,400.00	11,370.50
Redwillow.....	a 1,000	20	9,342.96	1,500	4,500.00	13,842.96
Richardson.....	995	20	7,628.14	2,669	8,007.00	15,635.14
Rock.....	260	(b)	2,200.00	625	1,875.00	4,075.00
Saline.....	a 1,150	20	10,383.00	1,850	5,550.00	15,933.00
Sarpy.....	336	24	7,758.14	1,368	4,104.00	11,862.14
Saunders.....	a 1,680	(b)	(c)	3,201	9,603.00	9,603.00
Scottsbluff.....	400	20	1,500.00	700	2,100.00	3,600.00
Seward.....	a 1,000	16	9,649.44	1,930	5,790.00	15,439.44
Sheridan.....	779	40	3,400.00	604	1,812.00	5,212.00
Sherman.....	707	20	2,500.00	1,500	4,500.00	7,000.00
Sioux.....	375	(d)	252.36	360	1,080.00	1,332.36
Stanton.....	e 621	10	2,694.12	1,000	3,000.00	5,694.12
Thayer.....	a 900	20	16,620.15	2,390	7,170.00	23,790.15
Thomas.....	200	10	302.45	100	300.00	602.45
Thurston.....	590	25	2,977.00	897	2,691.00	5,668.00
Valley.....	a 800	15	1,028.57	1,000	3,000.00	4,028.57
Washington.....	615	15	18,469.00	2,133	6,399.00	24,868.00
Wayne.....	a 934	15	7,500.00	1,264	3,792.00	11,292.00
Webster.....	a 1,100	25	6,226.00	1,671	5,013.00	11,239.00
Wheeler.....	432	30	1,233.60	343	1,029.00	2,262.60
York.....	a 1,152	9	2,423.33	2,808	8,424.00	10,847.33
Total.....	79,462	.....	494,886.40	127,887	383,661.00	878,547.40

a These figures evidently include a considerable mileage of section lines which have not yet been opened up for use as roads.

b Rate of levy not reported.

c No cash expenditures reported.

d Rate varies in different townships.

e Includes 6 miles of sand-clay roads.

NEW JERSEY.

Public-road mileage and expenditures in New Jersey in 1904.

County.	Miles of public roads.				Expenditures.		
	Total road mileage.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Surfaced with shells. ^a	By counties, townships, and boroughs. ^b	By State on State-aid roads.	Total expenditures.
					<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Atlantic.....	688	82.24	15.27		88,554.58	10,963.58	99,518.16
Bergen.....	753		13.04		249,763.33	17,755.03	267,518.36
Burlington.....	1,334	39.66	149.22		195,642.13	5,971.03	201,613.16
Camden.....	515	21.14	93.54		86,807.95	9,817.67	96,625.62
Cape May.....	380	54.46			24,696.38	8,473.35	33,169.73
Cumberland.....	691	25.22		16.00	51,768.99	7,616.69	59,385.68
Essex.....	697		391.54		296,786.82	21,936.63	318,723.45
Gloucester.....	629	37.82	37.07		104,782.95		104,782.95
Hudson.....	363		109.76		77,413.34		77,413.34
Hunterdon.....	777				62,329.78		62,329.78
Mercer.....	453		139.54		226,910.24	21,002.16	247,912.40
Middlesex.....	788	62.48	139.07		193,786.46	27,640.77	221,427.23
Monmouth.....	1,058	72.66	64.92		357,636.92	14,001.07	371,637.99
Morris.....	976		148.14		224,815.37	18,821.62	243,636.99
Ocean.....	821	79.77	10.00		127,122.15	12,079.60	139,201.75
Passaic.....	500		231.13		258,883.26	3,711.20	262,594.46
Salem.....	697	5.92	7.79	23.78	34,584.83	17,227.29	51,812.12
Somerset.....	612		118.88		104,177.86	20,080.92	124,258.78
Sussex.....	805		17.60		82,600.66	4,105.06	86,705.72
Union.....	567		161.21		86,283.82	1,106.99	87,390.81
Warren.....	738		53.33		89,463.43	27,689.34	117,152.77
Total.....	14,842	481.47	1,901.05	39.78	3,024,811.25	250,000.00	3,274,811.25

^a Where figures are not given in these columns, no mileage has been improved.^b This column includes expenditures for highway bridges and amounts spent by counties and townships on State-aid roads; also road expenditures in boroughs.

NEVADA.

Public-road mileage and expenditures in Nevada in 1904.

County.	Miles of public roads.		Levy and expenditures on roads.	
	Total of all public roads.	Surfaced with gravel. ^a	Road levy—rate per \$100. ^b	Total expenditures.
			<i>Cents.</i>	<i>Dollars.</i>
Churchill.....	c 350			
Douglas.....	150		25	3,500.00
Elko.....	2,000			10,000.00
Esmeralda.....	1,000			1,200.00
Eureka.....	400		5	1,500.00
Humboldt.....	1,300		10	8,383.60
Lander.....	2,000		15	2,000.00
Lincoln.....	2,000			2,225.00
Lyon.....	1,000	20		6,000.00
Nye.....	1,000			1,000.00
Ormsby.....	d 105	20		1,818.75
Storey.....	80			250.00
Washoe.....	600	10	10	8,400.00
White Pine.....	600	10		598.50
Total.....	12,585	60		46,875.85

^a Where figures are not given in this column, no mileage has been reported.^b Where figures are not given in this column, no levy has been reported.^c Report from this county indicates that a small sum is used each year in building and repairing bridges over irrigating ditches, and that little money is expended on roads.^d Includes 4 miles surfaced with stone.

NEW MEXICO.

Public-road mileage and expenditures in New Mexico in 1904.

County.	Total miles of public roads.	Expenditures in money and labor.					Total amount of property and labor tax.
		Property tax.		Labor tax.			
		Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Number of days per man.	Value of tax at \$1 per day.	
		<i>Cents.</i>	<i>Dollars.</i>			<i>Dollars.</i>	
Bernalillo.....	140	5	1,537.75	7,500	5	37,500.00	39,037.75
Chaves.....	^a 3,000	15	4,737.27	1,500	3	4,500.00	9,237.27
Colfax.....	430	.....	5,167.22	3,000	2	6,000.00	11,167.22
Dona Ana.....	562	2	^b 299.35	2,484	3	7,452.00	7,751.35
Eddy.....	475	.....	2,370.00	1,300	3	3,900.00	6,270.00
Grant.....	594	5	1,400.00	1,500	2	3,000.00	4,400.00
Guadalupe.....	1,000	(c)	600.00	1,110	3	3,330.00	3,930.00
Lincoln.....	400	(c)	1,156.00	1,400	3	4,200.00	5,356.00
Luna.....	432	5	307.00	750	2	1,500.00	1,807.00
McKinley.....	550	20	871.80	(c)	(c)	.....	871.80
Mora.....	500	10	604.87	2,630	5	5,260.00	5,864.87
Otero.....	104	(c)	7,000.00	1,500	5	3,000.00	10,000.00
Quay.....	(d)	.....	.....	.....	.....	.....	.....
Rio Arriba.....	530	10	1,560.00	2,700	3	5,400.00	6,960.00
Roosevelt.....	500	(c)	(c)	900	5	4,500.00	4,500.00
San Juan.....	160	15	744.29	700	3	2,100.00	2,844.29
San Miguel.....	1,000	5	1,000.00	2,500	3	7,500.00	8,500.00
Sandoval.....	500	5	600.00	1,352	4	5,408.00	6,008.00
Santa Fe.....	105	(c)	(c)	2,500	2	5,000.00	5,000.00
Sierra.....	494	5	621.96	500	3	1,500.00	2,121.96
Socorro.....	2,500	5	3,000.00	2,722	2	5,444.00	8,444.00
Taos.....	300	5	296.22	1,400	2.5	3,500.00	3,796.22
Torrance.....	(e)	.....	.....	.....	.....	.....	.....
Union.....	350	5	606.43	1,050	4	4,200.00	4,806.43
Valencia.....	700	(c)	978.40	2,000	3	6,000.00	6,978.40
Total.....	15,326	.....	35,457.56	42,998	.....	130,194.00	165,652.56

^a Includes 2 miles reported to be surfaced with gravel.

^b This is for the salary of road supervisors.

^c None reported.

^d A report from this county indicates that no roads have been laid out and that there is no road tax.

^e This county was not organized until January 1, 1905.

NEW HAMPSHIRE.

Public-road mileage and expenditures in New Hampshire in 1904.

County.	Miles of public roads.			Expenditures on roads.			
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Road levy—rate per \$100.	Amounts expended by towns.	Amounts expended by State. ^a	Total expenditures.
Belknap.....	792	80	10	<i>Cents.</i> 57	<i>Dollars.</i> 54,764.50	.....	<i>Dollars.</i> 54,764.50
Carroll.....	1,090	105	(b)	60	41,101.52	5,225.00	46,326.52
Cheshire.....	1,513	120	20	31	60,199.16	.....	60,199.16
Coos.....	941	95	5	43	55,749.56	5,075.00	60,824.56
Grafton.....	2,271	125	5	46	90,912.22	6,400.00	97,312.22
Hillsboro.....	2,463	260	28	37	239,676.17	250.00	239,926.17
Merrimack.....	2,301	130	15	37	103,365.75	3,050.00	106,415.75
Rockingham.....	1,674	175	15	39	110,139.97	14,000.00	124,139.97
Strafford.....	934	40	15	25	28,616.08	.....	28,616.08
Sullivan.....	1,137	45	5	45	44,081.42	10,000.00	54,081.42
Total.....	15,116	1,175	118	.....	828,606.35	44,000.00	872,606.35

^a Where figures are not given in this column, no expenditure was made by the State.

^b No mileage reported.

NEW YORK.

Public-road mileage and expenditures in New York in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.							Total ex- penditures on roads and bridges			
	Total of all public roads.	Surfaced with stone.		In towns under the labor system.	By towns under the money system.	By towns and counties under the Arm- strong law.	State aid.		For con- struction and main- tenance of bridges by towns and counties.					
		Under Higbie- Arm- strong law.	Under other laws. ^a				Days' of la- bor as- sessed. ^b	Value of la- bor at \$1.50 per day. ^b		Dollars.		Dollars.	Dollars.	Dollars.
Albany.....	1,000	57	22	19,407	16,804	69,750	69,750	12,800	7,108	16,495.59	209,018.00			
Alegany.....	1,786	.....	89	40,874	5,672	32,378	32,378	7,020	2,345	38,427.67	107,755.67		
Broome.....	1,371	23	36	3,967	5,950.50	.....	.....	21,145	10,212	20,567.64	124,678.14	
Cattaraugus.....	1,881	37	37	56,901	3,900	.....	.....	18,605	1,645	41,513.94	132,410.44	
Cayuga.....	1,448	29	72	36,171	54,256.50	.....	.....	5,895	5,265	18,135.63	88,587.13	
Chautauque.....	1,915	.....	96	15,508	25,262.00	.....	.....	58,080	13,328	35,711.63	102,473.63
Chester.....	833	8	17	21,078	2,350	.....	.....	6,077	1,167	11,640.72	46,774.72	
Chemung.....	1,698	21	34	20,238	30,357.00	12,500	12,500	18,004	8,757	29,332.36	115,226.36			
Clinton.....	1,301	18	26	20,900	40,350.00	21,780	18,004	12,800	796	15,849.44	95,280.44			
Columbia.....	1,276	1	25	16,712	25,068.00	21,521	.....	8,898	8,898	16,389.04	71,876.04		
Cortland.....	969	5	19	8,306	12,450.00	8,769	12,800	7,020	3,795	7,612.14	58,175.14			
Delaware.....	1,190	9	24	34,242	51,383.00	7,930	.....	21,145	18,605	41,940.74	107,363.74		
Dutchess.....	1,529	11	31	3,669	5,953.50	43,625	.....	58,080	6,895	14,478.17	124,951.67		
Erle.....	1,944	53	39	65,859	98,788.50	18,982	.....	.....	4,838	68,561.01	309,386.51	
Essex.....	1,331	.....	27	16,620	24,950.00	13,249	.....	.....	1,638	9,407.75	24,504.75
Franklin.....	1,244	.....	62	32,149	48,223.50	8,634	.....	.....	1,638	18,735.20	77,236.70
Fulton.....	1,734	9	15	37	12,857	19,285.50	6,077	.....	498	7,102.00	40,514.50		
Greene.....	926	19	46	36,550	54,885.00	2,000	.....	.....	7,004	17,888.42	75,773.42	
Hamilton.....	1,084	22	54	1,226	1,839.00	18,940	.....	.....	7,004	35,427.87	63,210.87	
Jefferson.....	1,519	3	20	22,193	33,289.50	1,293	.....	.....	2,553	3,215.72	38,051.22	
Kings.....	2,047	21	42	19,908	29,862.00	18,295	.....	.....	6,630	21,130.98	75,986.08	
Lewis.....	(c)	.....	105	41,903	62,854.50	13,936	56,614	.....	6,968	31,694.96	228,681.46	
Livingston.....	1,354	27	68	34,727	52,000.50	1,200	.....	.....	545	19,517.07	73,392.57	
Madison.....	1,267	27	63	22,794	34,191.00	20,581	.....	.....	6,356	23,183.54	76,516.54	
Monroe.....	1,371	27	69	66	20,581	22,182	.....	.....	10,250	7,916.88	38,787.88	
Montgomery.....	1,313	87	26	20,685	31,027.50	60,419	60,419	.....	10,369	24,230.51	208,648.01		
.....	804	23	40	21,903	32,854.50	5,614	27,127	.....	2,625	14,483.93	109,841.43		

	775	15	39	33,500	16,750	31,127.02	81,377.02
Nassau.....	(c)						
New York.....							
Niagara.....	956	19	48	40,951.50	7,800	19,819.72	60,771.22
Oneida.....	2,306	46	115	41,104.50	10,287	37,392.58	37,392.58
Ontario.....	1,000	11	32	39,100.50	14,672	26,189.74	135,574.22
Ontonario.....	1,355	36	27	25,300.50	44,988	22,895.84	156,800.34
Orange.....	1,544	113	31	6,681.00	77,747	96,370.22	291,403.22
Orleans.....	699		35	18,496.50	4,699	9,077.00	46,223.50
Oswego.....	1,724	34	86	56,410.50	750	17,620.11	77,630.61
Otsego.....	2,081	4	104	23,251.50	15,110	32,478.89	113,430.39
Putnam.....	464	9	23	11,097.00	5,345	2,960.14	31,492.14
Queens.....	(c)						
Rensselaer.....	1,232	40	62	15,573.00	38,004	14,799.80	140,858.80
Richmond.....	362	7	18	6,200	6,200	57,665.00	64,635.00
Rockland.....	2,897	58	145	72,519.00	16,215	45,296.44	176,369.44
St. Lawrence.....	1,492	13	30	30,870.33	5,626	28,345.00	76,101.33
Saratoga.....	1,416	8	21	22,699.50	14,086	7,207.89	36,579.89
Schenectady.....	1,225	25	61	17,550.00	4,758	7,228.20	44,313.70
Schoharie.....	736	15	37	25,531.50	1,432	8,489.51	36,301.51
Schuyler.....	682	14	34	83,134.50		4,885.00	36,416.50
Seneca.....	2,103	42	105	55,423		48,297.13	131,431.63
Steuben.....	1,802	36	90	44,703.00	40,951	14,994.96	102,103.96
Sullivan.....	1,490	30	75	7,687.50	1,583	62,020.54	116,506.54
Tioga.....	1,025	21	51	2,625.00	6,012	19,242.12	44,966.62
Tompkins.....	1,079	22	54	45,700.50	1,900	10,893.32	45,958.32
Ulster.....	1,699	44	85	30,507	30,058	36,450.99	158,459.49
Warren.....	926	18	46	15,931	2,556	12,277.43	39,497.93
Washington.....	1,450	7	73	8,088	331	6,857.27	47,374.27
Wayne.....	1,323	29	65	40,525.50	7,785	10,141.17	62,343.67
Westchester.....	908	61	46	3,355.50	3,892	14,883.52	55,553.02
Wyoming.....	1,081	22	54	39,109.50	33,744	16,153.82	40,105.82
Yates.....	743	15	37	23,952.00	500		
Total.....	73,798	707	1,477	3,692	1,169,408	1,754,785.83	917,855
					673,824	673,824	673,824
					382,636	1,289,580.99	5,692,514.82

^a Mileage shown in these columns was estimated by the State engineer, these roads having been constructed by the various towns.
^b Expenditures shown in these columns are for 1905; the State engineer is of the opinion, however, that the figures for 1904 and 1905 are practically the same. It will be noticed from the table that this labor tax has been computed on a basis of \$1.50 per day, which is the prevailing rate of wages for road work in this State.
^c Included in Greater New York; no expenditure made for public roads.

NORTH CAROLINA.

Public-road mileage and expenditures in North Carolina in 1904.

County.	Miles of public roads.				Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with sand-clay mixtures. ^a	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property tax.		Labor tax.				Total amount.
					Road levy—rate per \$100.	Amount of tax. ^b	Number of men subject to tax. ^c	Days' labor required.	Value of one day's labor.	Value of labor tax.	
					Cts.	Dollars.			Dolls.	Dollars.	Dollars.
Alamance	540			10	16	12,996.47	3,085	3	0.75	6,941.25	19,937.72
Alexander	500						1,500	6	1.00	9,000.00	9,000.00
Alleghany	260						1,100	8	.75	6,600.00	6,600.00
Anson	500	15	10			^d 6,516.30	500	6	.75	2,250.00	8,766.30
Ashe	600				10	2,900.00	1,000	8	.75	6,000.00	8,900.00
Beaufort	350		4				3,500	6	.75	15,750.00	15,750.00
Bertie	700						2,500	6	1.00	15,000.00	15,000.00
Bladen	180						2,000	6	1.00	12,000.00	12,000.00
Brunswick	300						800	4	1.00	3,200.00	3,200.00
Buncombe	700			35	15	20,000.00	1,400	4	1.00	5,600.00	25,600.00
Burke	383		2	2	5	5,000.00	1,643	6	1.00	9,858.00	14,858.00
Cabarrus	332		20	12	25	16,064.06	1,500	4	.75	4,500.00	20,564.06
Caldwell	1,200						2,500	6	.75	11,250.00	11,250.00
Camden	200						800	6	.75	3,600.00	3,600.00
Carteret	^e 150						500	3	1.00	1,500.00	1,500.00
Caswell	500						1,250	6	.75	5,625.00	5,625.00
Catawba	400						3,000	6	1.00	18,000.00	18,000.00
Chatham	400				10	6,000.00	3,000	4	.75	9,000.00	15,000.00
Cherokee	400				10	3,500.00	2,000	6	1.00	12,000.00	15,500.00
Chowan	150				25	3,600.00	800	6	1.00	4,800.00	8,400.00
Clay	150				20	1,600.00	800	6	.75	3,600.00	5,200.00
Cleveland	650						4,000	6	1.00	24,000.00	24,000.00
Columbus	400				10	6,439.00	3,395	6	1.00	20,370.00	26,809.00
Craven	250	2		1			150	6	.75	675.00	675.00
Cumberland	200	45				5,000.00					5,000.00
Currituck	140		50				1,000	6	.75	4,500.00	4,500.00
Dare	1,000						500	5	1.00	2,500.00	2,500.00
Davidson	100				15	3,635.62					3,635.62
Davie	350						1,700	6	.75	7,650.00	7,650.00
Duplin	800						2,000	6	.75	9,000.00	9,000.00
Durham	550			45	15	22,378.16	1,000	4	.75	3,000.00	25,378.16
Edgecombe	650	2			15	11,665.00					11,665.00
Forsyth	1,000			8	25	35,000.00					35,000.00
Franklin	550		40		25	3,000.00	450	6	.75	2,025.00	5,025.00
Gaston	300			19	25	21,000.00	4,200	2	.75	6,300.00	27,300.00
Gates	250						1,400	6	1.00	8,400.00	8,400.00
Graham	200				40	3,600.00	600	6	.75	2,700.00	6,300.00
Granville	650		15	2	16	6,701.46	3,000	4	.75	9,000.00	15,701.46
Greene	400		50								
Guilford	700	100		30	12	45,000.00	2,000	4	.80	6,400.00	51,400.00
Halifax	700				12	8,000.00			.75		8,000.00
Harnett	800						3,500	6	.75	15,750.00	15,750.00
Haywood	150		10	5	30	14,000.00	2,000	6	.60	7,200.00	21,200.00
Henderson	500				10	400.00	1,750	6	.75	7,875.00	8,275.00
Hertford	^g 500						792	6	1.00	4,752.00	4,752.00
Hyde	225						925	6	1.00	5,550.00	5,550.00
Iredell	300		2	6	15	12,000.00					12,000.00
Jackson	340				15	5,751.75	1,788	4	.85	6,079.20	11,830.90
Johnston	800	100					900	6	.75	4,050.00	11,050.05
Jones	400						750	6	.75	3,375.00	3,375.00
Lenoir	500		9		13	^h 9,320.00			.60		9,320.00
Lincoln	450				15	4,414.30	708	6	.75	3,156.00	7,600.30
McDowell	150					1,200.00	1,100	6	1.00	6,000.00	7,800.00
Macon	750				30	6,000.00	1,500	6	.75	6,750.00	12,750.00
Madison	300				5	2,000.00	2,000	8	.75	12,000.00	14,000.00
Martin	400						1,800	6	.75	8,100.00	8,100.00

^a Where figures are not given in these columns, no mileage has been reported.^b Where figures are not given in this column, no cash road levy was made.^c Where figures are not given in this column, no labor tax was levied, and convict labor was used for road work.^d Of this amount, \$6,058.30 was realized from the sale of bonds.^e Includes 4 miles surfaced with shells.^f Of this amount, \$35,000 was realized from the sale of bonds.^g Includes 1 mile surfaced with shells.^h Includes amount received from labor tax of 40 cents on 3,300 persons.

Public-road mileage and expenditures in North Carolina in 1904—Continued.

County.	Miles of public roads.				Expenditures in money and labor on roads.							Total amount.
	Total of all public roads.	Surfaced with sand-clay mixtures.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Labor tax.					
					Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Days' labor required.	Value of one day's labor.	Value of labor tax.		
					<i>Cts.</i>	<i>Dollars.</i>			<i>Dolls.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
Mecklenburg.....	850		3	144	35	85,422.73	3,800	4	1.00	15,200.00	100,622.73	
Mitchell.....	700		2		14	1,800.00	2,100	6	1.50	18,900.00	20,700.00	
Montgomery.....	500						2,000	6	.75	9,000.00	9,000.00	
Moore.....	700		17		24	1,800.00	2,000	6	.75	9,000.00	10,800.00	
Nash.....	700				25	2,038.92	4,500	6	.75	20,250.00	22,288.92	
New Hanover.....	104		81	23	40	22,017.27	600	5	.40	1,200.00	6,125.50	
Northampton.....	600				20	13,659.00	1,950	3	1.00	5,850.00	19,509.00	
Onslow.....	588						2,119	6	1.00	12,714.00	12,714.00	
Orange.....	200				15	6,500.00	1,200	4	.75	3,600.00	10,100.00	
Pamlico.....	180						1,400	6	.50	4,200.00	4,200.00	
Pasquotank.....	250				10	2,391.48	1,500	4	1.00	6,000.00	8,391.48	
Pender.....	1,300						2,000	6	.75	9,000.00	9,000.00	
Perquimans.....	325						1,300	6	1.00	7,800.00	7,800.00	
Person.....	600	100			15	5,000.00	400	4	.75	1,200.00	6,200.00	
Pitt.....	2,000					4,000.00	2,000	2	.75	3,000.00	7,000.00	
Polk.....	200				15	1,600.00	400	4	.50	800.00	2,400.00	
Randolph.....	500				8	5,331.52	6,200	6	.75	27,900.00	33,231.52	
Richmond.....	200		3				1,750	6	.75	7,875.00	7,875.00	
Robeson.....	1,500	35			75	30,000.00			.75		30,000.00	
Rockingham.....	700			2	8	12,000.00	2,500	3	1.00	7,500.00	19,500.00	
Rowan.....	300		2	26	25	26,507.00	5,000	4	1.00	20,000.00	46,507.00	
Rutherford.....	900					500.00	1,200	6	1.00	7,200.00	7,700.00	
Sampson.....	500						3,600	6	1.00	21,600.00	21,600.00	
Scotland.....	240	15			15	4,500.00	3,750	4	.80	2,400.00	6,900.00	
Stanly.....	800				8	3,300.00	2,000	4	.75	6,000.00	9,300.00	
Stokes.....	500						2,500	6	.75	11,250.00	11,250.00	
Surry.....	500					200.00	3,000	6	.75	13,500.00	13,700.00	
Swain.....	300						1,200	10	1.00	12,000.00	12,000.00	
Transylvania.....	200						1,200	10	.75	9,000.00	9,000.00	
Tyrrell.....	136						400	6	1.00	2,400.00	2,400.00	
Union.....	1,000		44		20	11,260.00	3,000	6	1.00	18,000.00	29,260.00	
Vance.....	200	30					400	2	.75	600.00	600.00	
Wake.....	1,560		27	18	15	41,539.43	4,150	6	.75	18,675.00	60,214.43	
Warren.....	400				25	10,500.00	1,750	4	.75	5,250.00	15,750.00	
Washington.....	200						1,000	5	1.00	5,000.00	5,000.00	
Watauga.....	200						2,000	6	.65	7,800.00	7,800.00	
Wayne.....	1,000					5,000.00	2,500	6	.75	11,250.00	16,250.00	
Wilkes.....	1,500						3,318	6	.75	14,931.00	14,931.00	
Wilson.....	530		10	1	15	14,000.00			.50		14,000.00	
Yadkin.....	500						2,000	6	.75	9,000.00	9,000.00	
Yancey.....	300				10	1,831.31	1,000	6	.60	3,600.00	5,431.31	
Total.....	49,763	438	422	399		624,380.78	161,773			734,306.45	1,358,687.23	

a Of this amount, \$17,091.97 was realized from the sale of bonds.

b This amount was used for bridges.

c Of this amount, \$18,000 was realized from the sale of bonds.

NORTH DAKOTA.

Public-road mileage and expenditures in North Dakota in 1904.

County.	Miles of public roads.		Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. ^a	Property tax.		Labor tax.		Total property and labor tax.
			Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Value of tax at \$1.50 per day.	
			<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Barnes.....	3,050	3	43	5,587.34	245	307.50	5,954.84
Benson.....	1,000		10-49	6,831.66	2,037	3,055.50	9,887.16
Billings.....	(<i>b</i>)						
Bottineau.....	3,400		50	8,021.96	3,500	5,250.00	13,271.96
Bowman.....	(<i>c</i>)						
Burleigh.....	525		130	4,920.18	1,643	2,464.50	7,384.68
Cass.....	3,450		80	96,000.00	2,500	3,750.00	99,750.00
Cavalier.....	3,000		30	15,867.44	2,750	4,125.00	19,992.44
Dickey.....	1,064		(<i>d</i>)	(<i>d</i>)	1,000	1,500.00	1,500.00
Dunn.....	(<i>c</i>)						
Eddy.....	350		12	3,287.04	601	901.50	4,188.54
Emmons.....	468			830.29	1,146	1,719.00	2,549.29
Foster.....	1,296		43	11,332.72	768	1,152.00	12,484.72
Grand Forks.....	2,000		20	25,000.00	4,250	6,375.00	31,375.00
Griggs.....	1,100	10	50	5,000.00	1,100	1,650.00	6,650.00
Hettinger.....	(<i>e</i>)						
Kidder.....	<i>e</i> 28						
Lamoure.....	2,340		50	16,375.00	1,471	2,206.50	18,581.50
Logan.....	895			500.00	627	940.50	1,440.50
McHenry.....	1,500	5	20	5,000.00	4,000	6,000.00	11,000.00
McIntosh.....	1,000		19	600.00	927	1,390.50	1,990.50
McKenzie.....	(<i>e</i>)						
McLean.....	2,916		18	4,370.00	2,584	3,876.00	8,246.00
Mercer.....	160		20	1,646.51	483	724.50	2,371.01
Morton.....	1,500		26	9,286.33	1,206	1,809.00	11,095.33
Nelson.....	1,750	84	70	7,451.05	1,000	1,500.00	8,951.05
Oliver.....	149		20	1,221.35	462	693.00	1,914.35
Pembina.....	2,600		50	53,000.00	2,500	3,750.00	56,750.00
Pierce.....	1,440		20	4,211.90	1,400	2,103.00	6,314.90
Ramsey.....	<i>f</i> 1,637	72	40-80	19,198.50	2,000	3,000.00	22,198.50
Ransom.....	864	5	75	7,200.00	1,200	1,800.00	9,000.00
Richland.....	2,183		51	22,015.00	2,545	3,817.50	25,832.50
Rolette.....	1,500	20	65	3,500.00	1,200	1,800.00	5,300.00
Sargente.....	810	3	40-60	12,528.44	752	1,128.00	13,656.44
Stark.....	202		20	3,000.00	300	450.00	3,450.00
Steele.....	1,440		50	16,123.00	1,200	1,800.00	17,923.00
Stutsman.....	2,400		29	10,000.00	2,182	3,273.00	13,273.00
Towner.....	2,088		50-70	12,680.00	1,800	2,700.00	15,380.00
Traill.....	1,593		50	18,255.04	1,161	1,741.50	19,996.54
Walsh.....	2,600		50	1,889.47	1,800	2,700.00	4,589.47
Ward.....	2,160	3	50	31,000.00	5,842	8,763.00	39,763.00
Wells.....	2,520		20	10,000.00	1,425	2,137.50	12,137.50
Williams.....	350		20	2,500.00	1,200	1,800.00	4,300.00
Total.....	59,332	205		456,130.22	62,807	94,210.50	550,340.72

^a Where figures are not given in this column, no mileage has been reported.^b Reports from this county show that no roads have been laid out, and that no road taxes were paid in either cash or labor.^c This county recently organized and but sparsely settled. No report received.^d No property tax reported.^e Reports from this county indicate that only a few roads have been laid out, and that there was no cash nor labor tax.^f Includes 7 miles of road surfaced with stone.

OHIO.

Public-road mileage and expenditures in Ohio in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.					
	Total of all public roads.	Surfaced with gravel ^a	Surfaced with stone ^a	Property taxes by counties and townships.	Labor tax.		Bond issues.		Total expenditures in 1904.
					Number of men subject to tax.	Value of tax—2 days at \$1.50 per day.	Issued in past ten years.	Amount expended from bond issues in 1904.	
				Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
Adams.....	b 786	25	300	10,000.00	4,500	13,500			23,500.00
Allen.....	900	250	600	63,629.86	5,000	15,000			78,629.86
Ashland.....	b 636	10	20	14,865.00	3,000	9,000	50,000		23,865.00
Ashtabula.....	b 921			78,778.54	1,200	3,600			82,378.54
Athens.....	c 800	25	90	27,000.00	b 4,000	12,000	300,000		39,000.00
Auglaize.....	b 591	365	10	32,469.00	b 5,000	15,000			47,469.00
Belmont.....	1,130	1	134	34,221.72	5,187	15,561	163,000		49,782.72
Brown.....	b 645	15	300	30,000.00	3,000	9,000			39,000.00
Butler.....	1,071	667	175	29,468.19	4,675	14,025			43,493.19
Carroll.....	800			25,248.00	1,800	5,400			30,648.00
Champaign.....	600	425		24,534.89	4,650	13,950	36,200		38,484.89
Clark.....	b 570	450	20	20,400.00	5,000	15,000			35,400.00
Clermont.....	b 900	d 500		12,000.00	b 3,000	9,000	50,000		21,000.00
Clinton.....	752	d 655		25,836.89	4,000	12,000			37,836.89
Columbiana.....	b 756	10	25	84,042.64	5,000	15,000			99,042.64
Coshocton.....	b 875	150	10	18,754.00	4,750	14,250	10,000		33,004.00
Crawford.....	b 800	42	208	17,553.02	2,906	8,718	254,000		26,271.02
Cuyahoga.....	b 950	(e)	(e)	720,000.00					720,000.00
Darke.....	1,200	700	43	40,536.00	6,600	19,800	191,500	75,000.00	135,336.00
Defiance.....	b 800	380	20	34,570.50	2,703	8,109			42,679.50
Delaware.....	765	106	204	50,000.00	3,000	9,000			59,000.00
Erie.....	511	69	186	22,483.00	b 2,250	6,750			29,233.00
Fairfield.....	850	210	40	55,710.66	b 4,500	13,500			69,210.66
Fayette.....	587	362		31,176.67	3,500	10,500	5,000	2,000.00	43,676.67
Franklin.....	f 800	307	156	21,970.00	8,000	24,000	70,200	20,100.00	66,070.00
Fulton.....	b 764	284		53,402.47	2,500	7,500	210,000	75,000.00	135,902.47
Gallia.....	b 612	30	145	12,793.00	b 4,000	12,000	390,000	50,000.00	74,793.00
Geauga.....	b 667	6	2	15,894.16	1,600	4,800			20,694.16
Greene.....	750	625	25	51,052.31	3,300	9,900			60,952.31
Guernsey.....	b 726		75	13,000.00	3,000	9,000			22,000.00
Hamilton.....	b 968	275	425	90,316.04	8,767	26,301			116,617.04
Hancock.....	b 1,028	96	201	36,791.28	2,456	7,368			44,159.28
Hardin.....	b 691	100	100	26,000.00					26,000.00
Harrison.....	b 647		112	15,069.75	3,330	9,990	78,750		25,089.75
Henry.....	b 725	94	101	55,264.73	5,000	15,000	361,000	122,722.75	192,987.48
Highland.....	b 762	290	200	18,000.00	3,400	10,200	25,400		28,200.00
Hocking.....	b 695	40		17,892.21	3,500	10,500	50,000	15,000.00	43,392.21
Holmes.....	b 660	6	4	14,000.00	3,200	9,600			23,600.00
Huron.....	888	28	20	46,214.26	3,342	10,026			56,240.26
Jackson.....	600	30	130	52,500.00			500,000	32,000.00	84,500.00
Jefferson.....	f 854	1	152	121,584.21	3,200	9,600	110,000	9,414.00	140,998.21
Knox.....	b 900	200		18,000.00	2,500	7,500			25,500.00
Lake.....	445	218	4	21,606.80					21,606.80
Lawrence.....	b 500	66	104	46,378.29	4,000	12,000	60,000	10,000.00	68,378.29
Licking.....	1,097	228	19	37,756.72	3,576	10,728			48,484.72
Logan.....	b 705	432	30	50,000.00	4,000	12,000	75,000		62,000.00
Lorain.....	b 741	8	45	51,304.14	6,233	18,699			70,003.14
Lucas.....	680		103	37,843.93	4,057	12,171	80,000		50,014.93
Madison.....	600	521		20,047.45	4,000	12,000	55,160	4,819.89	36,867.34
Madoning.....	500	5		30,948.16	2,500	7,500			38,448.16
Marion.....	1,100	150	300	70,570.77	2,000	6,000			76,570.77
Medina.....	800	75	20	13,693.81	3,500	10,500	75,000	25,000.00	49,193.81
Meigs.....	600			4,313.55	3,308	9,924			14,237.55
Mercer.....	b 815	340	45	24,000.00	b 4,000	12,000	395,000		36,000.00
Miami.....	b 729	600	15	50,000.00	b 4,500	13,500	20,000		63,500.00
Monroe.....	400	10		22,309.15	4,000	12,000			34,309.15
Montgomery.....	1,000	665	35	87,100.00	7,500	22,500			109,600.00
Morgan.....	b 600	11	66	33,063.00	b 2,431	7,293			40,356.00
Morrow.....	b 700	35	31	19,056.36	2,144	6,432	10,000		25,488.36
Muskingum.....	b 982		35	36,959.00	4,000	12,000			48,959.00
Noble.....	b 553	10	60	39,000.00	b 3,000	9,000			48,000.00
Ottawa.....	529	38	42	37,399.48	1,683	5,049			42,448.48

^a Where figures are not given in these columns, no mileage has been reported.

^b Estimated in this Office from partial returns.

^c This includes 10 miles of brick road.

^d These are stone roads surfaced with gravel, commonly known as pikes.

^e This county has 81½ miles of brick road, 13½ miles of bituminous macadam, 31 miles of gravel macadam, and 3 miles of asphalt.

^f Includes 2 miles of brick road.

Public-road mileage and expenditures in Ohio in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.					Total expenditures in 1904.
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property taxes by counties and townships.	Labor tax.		Bond issues.		
					Number of men subject to tax.	Value of tax—2 days at \$1.50 per day.	Issued in past ten years.	Amount expended from bond issues in 1904.	
				Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
Paulding.....	840	24	239	125,692.66				125,692.66	
Perry.....	770		40	30,820.00	a5,000	15,000		45,820.00	
Pickaway.....	785	300		9,585.00	2,430	7,290		16,875.00	
Pike.....	605	160		12,197.32	1,440	4,320	49,500	16,517.32	
Portage.....	950	150	4	35,000.00	5,000	15,000		50,000.00	
Preble.....	988	805	5	24,863.00	2,955	8,865		33,728.00	
Putnam.....	a 830	100	241	44,657.45	a 5,000	15,000	69,697	129,354.45	
Richland.....	1,000	50	10	51,765.54	3,000	9,000	170,000	70,765.54	
Ross.....	a1,000	544	16	18,894.00	3,757	11,271		30,165.00	
Sandusky.....	871	65	271	51,127.81	3,316	9,948		61,075.81	
Scioto.....	1,000	200	100	43,820.00	4,250	12,750		56,570.00	
Seneca.....	800	65		47,700.00	7,500	22,500		70,200.00	
Shelby.....	754	680	4	30,165.38	2,500	7,500		37,665.38	
Stark.....	a 950	200	4	100,000.00	6,000	18,000		118,000.00	
Summit.....	830	24	16	23,475.85	5,128	15,384		38,859.85	
Trumbull.....	825	10	23	30,925.00	3,725	11,175	150,000	145,100.00	
Tuscarawas.....	a 932	95	43	27,656.08	3,747	11,241		38,897.08	
Union.....	a 800	660	40	35,000.00			10,000	35,000.00	
Van Wert.....	836	6½	304	60,000.00	5,800	17,400	600,000	77,400.00	
Vinton.....	645		20	7,316.00	2,000	6,000		13,316.00	
Warren.....	880	517	132	34,363.01	2,486	7,458		41,821.01	
Washington.....	a940	17½	19½	39,409.79	4,781	14,343		53,752.79	
Wayne.....	a 952	3	1	8,200.00	5,000	15,000		23,200.00	
Williams.....	832	125	9	29,875.29	2,379	7,137		37,012.29	
Wood.....	a 1,094		370	62,006.18			562,000	282,006.18	
Wyandot.....	721	127	118	31,645.00	1,980	5,940	140,000	37,585.00	
Total.....	69,439	16,159	7,160½	3,932,563.97	309,922	929,766	6,205,407	5,706,083.61	

a Estimated in this Office from partial returns.

OKLAHOMA.

Public-road mileage and expenditures in Oklahoma in 1904.

County.	Total mileage of public roads.	Expenditures in money and labor on roads.			Total expenditures.
		Property taxes and saloon license funds. ^a	Labor tax.		
			Men subject to four days' labor.	Value of labor at \$1 per day.	
		Dollars.	Dollars.	Dollars.	Dollars.
Beaver.....	250	(b)	2,500	10,000	10,000.00
Blaine.....	c 1,300	6,441.94	2,400	9,600	16,041.94
Caddo.....	1,400	20,000.00	3,000	12,000	32,000.00
Canadian.....	c 1,518	7,861.66	2,500	10,000	17,861.66
Cleveland.....	566	10,000.00	3,000	12,000	22,000.00
Comanche.....	c 2,088	22,735.00	6,000	24,000	46,735.00
Custer.....	c 1,718	15,000.00	2,179	8,716	23,716.00
Day.....	c 1,860	(b)	2,000	8,000	8,000.00
Dewey.....	1,106	3,277.00	1,635	6,540	9,817.00
Garfield.....	c 1,860	52,465.00	d 2,000	8,000	60,465.00
Grant.....	980	12,000.00	2,500	10,000	22,000.00
Greer.....	c 3,744	21,605.55	5,000	20,000	41,605.55
Kay.....	c 1,560	22,542.72	4,000	16,000	38,542.72
Kingfisher.....	c 1,530	37,000.00	2,000	8,000	45,000.00
Kiowa.....	c 1,764	9,000.00	7,000	28,000	37,000.00
Lincoln.....	1,000	35,856.20	5,000	20,000	55,856.20
Logan.....	c 1,512	40,000.00	3,000	12,000	52,000.00

a This column includes amounts expended from county and township levies and from one-half of all saloon licenses. Rate of levy is not shown, because it varies in the different townships.

b No expenditure reported.

c This evidently includes a considerable mileage of section lines which have not yet been opened up as roads.

d Estimated in this Office.

Public-road mileage and expenditures in Oklahoma in 1904—Continued.

County.	Total mileage of public roads.	Expenditures in money and labor on roads.			
		Property taxes and saloon license funds.	Labor tax.		Total expenditures.
			Men subject to four days' labor.	Value of labor at \$1 per day.	
		<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Noble.....	864	^a 18,000.00	2,250	9,000	27,000.00
Oklahoma.....	800	27,373.59	1,700	6,800	34,173.59
Pawnee.....	^b 1,000	500.00	2,000	8,000	8,500.00
Payne.....	^b 1,512	32,928.93	2,500	10,000	42,928.93
Pottawatomie.....	^b 1,440	14,000.00	^c 2,000	8,000	22,000.00
Roger Mills.....	1,296	12,000.00	2,700	10,800	12,800.00
Washita.....	^b 2,016	12,000.00	2,000	8,000	20,000.00
Woods.....	^b 5,270	12,000.00	5,000	20,000	32,000.00
Woodward.....	3,600	2,732.00	6,000	24,000	26,732.00
Total.....	43,554	447,319.59	81,864	327,456	774,775.59

^a This does not include the amounts expended by townships, but represents the amount received from a 3-mill tax on \$9,124,530 taxable valuation.

^b This evidently includes a considerable mileage of section lines which have not yet been opened up as roads.

^c Estimated in this office.

OREGON.

Public-road mileage and expenditures in Oregon in 1904.

County.	Miles of public roads.			Expenditures on roads.				
	Total of all public roads.	Surfaced with gravel. (a)	Surfaced with stone. (a)	Property tax.		Poll tax.		Total property and poll tax.
				Road levy—per \$100.	Amount of tax.	Men subject to tax.	Amount of tax at \$3 per poll.	
				<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Baker.....	1,000	75	.....	60	23,000.00	1,200	3,600	26,600.00
Benton.....	745	75	.....	20-60	9,223.63	800	2,400	11,623.63
Clackamas.....	2,987	^b 140	113	55	48,000.00	3,325	9,975	57,975.00
Clatsop.....	250	15	5	.....	31,867.00	1,500	4,500	36,367.00
Columbia.....	425	^c 6	2	60	21,914.80	1,300	3,900	25,814.80
Coos.....	442	.....	10	100	41,378.06	1,543	4,629	46,007.06
Crook.....	750	10	.....	20	6,000.00	2,000	6,000	12,000.00
Curry.....	150	10	.....	25	2,250.00	250	750	3,000.00
Douglas.....	2,000	40	.....	50	10,000.00	3,500	10,500	20,500.00
Gilliam.....	1,296	7	.....	40	8,000.00	1,286	3,858	11,858.00
Grant.....	500	.....	.....	15	10,610.00	1,000	3,000	13,610.00
Harney.....	1,675	150	.....	25	7,950.00	825	2,475	10,425.00
Jackson.....	800	400	4	20	9,045.72	1,500	4,500	13,545.72
Josephine.....	300	.....	.....	30	4,365.22	690	2,070	6,435.22
Klamath.....	900	.....	.....	15	4,522.28	600	1,800	6,322.28
Lake.....	500	100	.....	.....	12,500.00	600	1,800	14,300.00
Lane.....	2,800	500	.....	50	50,000.00	3,500	10,500	60,500.00
Lincoln.....	400	.....	.....	(d)	(d)	700	2,100	2,100.00
Linn.....	2,600	200	4	50	51,126.00	2,352	7,056	58,182.00
Malheur.....	500	.....	.....	10	10,119.40	500	1,500	11,619.40
Marion.....	2,800	100	21	15	15,562.40	4,000	12,000	27,562.40
Morrow.....	560	.....	.....	20	4,861.00	659	1,977	6,838.00
Multnomah.....	300	90	20	22	128,376.00	(e)	(e)	128,376.00
Polk.....	1,000	100	.....	20	8,292.20	1,324	3,972	12,264.20
Sherman.....	500	.....	.....	10	2,181.51	800	2,400	4,581.51
Tillamook.....	200	^f 60	.....	100	26,000.00	618	1,854	27,854.00
Umatilla.....	1,215	.....	.....	10	940.00	2,500	7,500	8,440.00
Union.....	653	18	.....	30	12,300.00	914	2,742	15,042.00
Wallowa.....	1,860	15	.....	20	3,800.00	1,200	3,600	7,400.00
Wasco.....	1,500	10	.....	30	10,359.55	2,000	6,000	16,359.55
Washington.....	1,600	50	.....	10	45,000.00	4,000	12,000	57,000.00
Wheeler.....	300	.....	.....	50	5,233.90	400	1,200	6,433.90
Yamhill.....	750	64	30	55	24,939.30	1,500	4,500	29,439.30
Total.....	34,258	2,235	209	.....	649,717.97	48,886	146,658	796,375.97

^a Where figures are not given in these columns, no mileage has been reported.

^b Also 80 miles of plank road.

^c Also 40 miles of plank road.

^d No tax levied for roads.

^e No poll tax levied.

^f Also 25 miles of plank road.

PENNSYLVANIA.

Public-road mileage and expenditures in Pennsylvania in 1904.

County.	Miles of public roads.				Expenditures on roads.			
	Total road mileage.	Surfaced with stone.		Toll roads. ^a	By townships and counties.	By State on State roads. ^b	By State for repair of county and township improved roads. ^b	Total expenditures.
		With State aid. ^a	Without State aid. ^a					
Adams	1,417			73	29,281.29			29,281.29
Allegheny	1,480		96.10	19	261,426.22		12,460.41	273,886.63
Armstrong	2,184				15,783.43			15,783.43
Beaver	192				42,750.92			42,750.92
Bedford	1,759			9	36,345.88			36,345.88
Berks	2,476		4.20	27	132,705.31		210.00	132,915.31
Blair	830			24	44,626.26			44,626.26
Bradford	2,400				142,022.70			142,022.70
Bucks	2,309	2.58	2.87	121	95,507.61	15,531.73		111,039.34
Butler	1,592			14	76,639.38			76,639.38
Cambria	1,510			10	82,121.50			82,121.50
Cameron	167				3,844.02			3,844.02
Carbon	707				12,881.49			12,881.49
Center	1,175			31	42,273.29			42,273.29
Chester	2,760		141.35	65	174,234.60		6,160.75	180,395.35
Clarion	1,702				51,414.03			51,414.03
Clearfield	2,139				99,304.49			99,304.49
Clinton	626	0.36			34,525.58	3,405.54		37,931.12
Columbia	1,475				34,686.75			34,686.75
Crawford	2,046	1.45			70,066.12	14,593.15		84,659.27
Cumberland	1,437			43	41,304.85			41,304.85
Dauphin	1,336			2	49,406.45			49,406.45
Delaware	580	1.07	200.65		107,016.04	10,255.04	10,734.22	128,005.30
Elk	600				43,414.00			43,414.00
Erie	1,646				87,489.88			87,489.88
Fayette	1,885				159,292.09			159,292.09
Forest	396			35	27,732.88			27,732.88
Franklin	1,713			86	40,761.77			40,761.77
Fulton	838			22	9,541.54			9,541.54
Greene	1,790		2.00		79,676.56		265.10	79,941.66
Huntingdon	1,982	0.53	1.75		33,188.72	4,797.15	120.00	38,105.87
Indiana	2,265				61,377.42			61,377.42
Jefferson	1,668				50,914.21			50,914.21
Juniata	740				21,434.60			21,434.60
Lackawanna	594			5	18,081.47			18,081.47
Lancaster	3,284		31.50	141	136,669.41		300.00	136,969.41
Lawrence	911	0.52			37,801.65	4,244.87		42,046.52
Lebanon	952			35	54,596.98		12.25	54,609.23
Lehigh	1,403		5.00	24	69,473.70			69,473.70
Luzerne	2,079		16.00	25	77,180.48			77,180.48
Lycoming	1,756				58,421.99			58,421.99
McKean	845				63,964.83			63,964.83
Mercer	1,722				68,620.93			68,620.93
Mifflin	498			9	52,563.69			52,563.69
Monroe	1,225				26,803.86			26,803.86
Montgomery	1,956		240.41	104	258,830.36		16,588.05	275,418.41
Montour	384				10,198.55			10,198.55
Northampton	1,103	0.26	20.00		61,111.63	7,648.54	2,759.69	71,519.86
Northumberland	1,308	2.00		15	46,440.40	13,358.32		59,798.72
Perry	1,110				24,119.52			24,119.52
Philadelphia	736		263.00		264,007.00			264,007.00
Pike	693				4,473.33			4,473.33
Potter	1,187				29,742.74			29,742.74
Schuylkill	1,813				80,460.94			80,460.94
Snyder	890	0.48			22,159.02	3,940.46		26,099.48
Somerset	2,364			3	78,058.93			78,058.93
Sullivan	548			18	30,709.39			30,709.39
Susquehanna	2,185				56,541.62			56,541.62
Tioga	2,045				92,824.82			92,824.82
Union	530			16	17,868.28			17,868.28
Venango	1,341				60,513.65			60,513.65
Warren	1,202				54,538.75			54,538.75
Washington	2,608		12.00	50	278,515.96			278,515.96
Wayne	1,547				48,418.53			48,418.53
Westmoreland	3,651		12.50	7	179,310.48		381.25	179,691.73
Wyoming	819				19,760.83			19,760.83
York	3,666		1.20	68	81,723.56			81,723.56
Total	99,777	9.25	1,050.53	1,101	4,759,499.16	77,774.80	49,991.72	4,887,265.68

^a Where figures are not given in these columns, no mileage has been reported.
^b Where figures are not given in these columns, no expenditure has been reported.
^c This amount includes \$100,000 expended on county roads under the Flinn law.
^d This does not include the amounts expended for the maintenance of toll roads.

SOUTH CAROLINA.

Public-road mileage and expenditures in South Carolina in 1904.

County.	Miles of public roads.				Expenditures in money and labor on roads.							Total amount of property and labor taxes.
	Total of all public roads.	Surfaced with stone, ^a	Surfaced with gravel, ^a	Surfaced with sand-clay mixtures, ^a	Road levy—rate per \$100, ^b	Amount of cash expenditures, ^c	Labor tax.					
							Number of men who performed road duty, ^d	Days' labor required.	Average wages per day for road work.	Estimated value of labor tax.		
					<i>Cts.</i>	<i>Dollars.</i>			<i>Dolls.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
Abbeville.....	1,000	5	7		5	7,500.00	4,000	4	0.60	9,600.00	17,100.00	
Aiken.....	2,000			30	12	7,500.00	3,419	4	.60	8,205.60	15,705.60	
Anderson.....	2,200		5		10	16,000.00	1,000	4	.75	3,000.00	19,000.00	
Bamberg.....	400			150	20	5,000.00	800	6	.75	3,600.00	8,600.00	
Barnwell.....	900			40	12	7,160.00	3,720	4	.50	7,440.00	14,600.00	
Beaufort.....	400					4,500.00	1,800	8	1.00	14,400.00	18,900.00	
Berkeley.....	1,500				10	4,000.00	3,000	8	.60	14,400.00	18,400.00	
Charleston.....	700	1				12,236.30	2,100	4	.70	5,880.00	18,116.30	
Cherokee.....	700	5	3		20	9,900.00	1,100	4	.70	3,080.00	12,980.00	
Chester.....	600	10	10		20	18,144.00	3,928	6	.50	11,784.00	29,928.00	
Chesterfield.....	700				12	3,125.00	4,000	4	.75	12,000.00	15,125.00	
Clarendon.....	800					5,000.00	4,000	8	.75	24,000.00	29,000.00	
Colleton.....	900				8	2,900.00	1,600	6	1.00	9,600.00	12,500.00	
Darlington.....	750			100	10	11,600.00	100	4	.50	200.00	11,800.00	
Dorchester.....	400				20	4,600.00	2,200	6	.75	9,900.00	14,500.00	
Edgefield.....	1,700				2	5,600.00	600	6	.50	1,800.00	7,400.00	
Fairfield.....	850					3,500.00	3,050	4	.50	6,100.00	9,600.00	
Florence.....	675	2		160	10	10,000.00	2,700	5	.65	8,775.00	18,775.00	
Georgetown.....	375				3	8,000.00	3,000	8	.75	18,000.00	26,000.00	
Greenville.....	1,500	4	(ⁱ)		10	10,000.00	5,000	3	.60	9,000.00	19,000.00	
Greenwood.....	850	10	5		10	8,000.00	300	4	.60	720.00	8,720.00	
Hampton.....	2,000				5	5,000.00	2,000	8	.50	8,000.00	13,000.00	
Hampton.....	2,000				20	5,181.00	3,000	6	.75	13,500.00	18,681.00	
Horry.....	800		25		20	6,826.53	3,000	4	.65	7,800.00	14,626.53	
Kershaw.....	600			10		500.00	2,600	4	.50	5,200.00	5,700.00	
Lancaster.....	1,000		9		20	10,500.00	5,000	4	.50	10,000.00	20,500.00	
Lee.....	480					6,000.00	600	6	.75	2,700.00	8,700.00	
Lexington.....	1,200					1,135.00	2,365	4	.75	7,065.00	8,200.00	
Marion.....	1,200			15		10,545.48	4,000	8	.75	24,000.00	34,545.48	
Marlboro.....	500			100		7,500.00	3,000	8	.75	18,000.00	25,500.00	
Newberry.....	1,000					3,500.00	800	6	.50	2,400.00	5,900.00	
Oconee.....	800			20		6,000.00	3,200	6	.70	13,440.00	19,440.00	
Orangeburg.....	1,100			^e 200	10	10,000.00	7,000	6	.60	25,200.00	35,200.00	
Pickens.....	1,000		100		10	4,000.00	1,800	5	.60	5,400.00	9,400.00	
Richland.....	700	2		350	10	20,000.00	3,200	10	.75	24,000.00	44,000.00	
Saluda.....	1,100				10	7,000.00	3,100	6	.50	9,300.00	16,300.00	
Spartanburg.....	1,500	10			10	48,191.65	6,000	3	.75	13,500.00	61,691.65	
Sumter.....	1,500			250	6	1,831.22	3,200	6	.75	14,400.00	16,231.22	
Union.....	550			100	10	4,500.00	3,000	2	.60	3,600.00	8,100.00	
Williamsburg.....	1,800			85	10	3,205.72	3,500	4	.65	9,100.00	12,305.72	
York.....	900	20	15		8	8,400.00	4,500	4	.75	13,500.00	21,900.00	
Total.....	41,830	69	179	1,575		334,081.90	116,282			411,619.00	745,701.50	

^a Where figures are not given in these columns, no mileage has been reported.^b If levy is not stated, amounts expended in cash were drawn either from general county fund or from labor tax paid in cash.^c Includes amounts received from commutation tax and amounts expended for the support of the county chain gangs, so far as these amounts have been reported.^d When labor tax was paid in cash, the amount so paid has been included under cash expenditure and the number of men paying the same eliminated from this column.^e Includes 25 miles of road surfaced with shells.^f Includes 30 miles of road surfaced with shells.^g Estimated in this Office.^h About 8,400 days' work done in this county in 1904 by convicts, at a cost for maintenance of \$0.35 per day.ⁱ Report from this county indicates that there are 500 miles of gravel roads, but these are probably natural rather than improved roads.

SOUTH DAKOTA.

Public-road mileage and expenditures in South Dakota in 1904.

County.	Miles of public roads.		Expenditures in money and labor on roads.				
	Total of all public roads.	Surfaced with gravel. (a)	Property tax.		Labor tax.		Total property and labor tax.
			Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Value of tax at \$1.50 per day.	
			<i>Cents.</i> (b)	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Aurora.....	1,778			2,510.52	987	1,480.50	3,991.02
Beadle.....	1,300		10-50	13,412.52	842	1,263.00	14,675.52
Bonhomme.....	1,100		20	12,174.15	1,799	2,698.50	14,872.65
Boreman.....	(c)						
Brookings.....	792		30	1,476.88	3,333	5,000.00	6,476.88
Brown.....	1,728		30	17,543.88	1,860	2,790.00	20,333.88
Brule.....	1,620		30	1,545.81	1,140	1,710.00	3,255.81
Buffalo.....	494	5	6	300.00	200	300.00	600.00
Butte.....	1,000		20	4,990.00	996	1,494.00	6,484.00
Campbell.....	1,406		15	2,000.00	600	900.00	2,900.00
Charles Mix.....	1,750		10	1,000.00	2,366	3,549.00	4,549.00
Clark.....	1,900		30	3,305.00	1,465	2,197.50	5,502.50
Clay.....	750	25	(b)	(d)	2,000	3,000.00	3,000.00
Codington.....	1,400		30-50	8,587.00	998	1,497.00	10,084.00
Custer.....	400		10	1,280.00	786	1,179.00	2,459.00
Davison.....	e 432		8	3,375.62	1,600	2,400.00	5,775.62
Day.....	2,100		20	1,527.21	1,800	2,700.00	4,227.21
Deuel.....	f 1,250		40	1,600.00	1,400	2,100.00	3,700.00
Dewey.....	(c)						
Douglas.....	915		10	400.00	820	1,230.00	1,630.00
Edmunds.....	1,408	24	30	6,000.00	1,100	1,650.00	7,650.00
Fall River.....	350		8	830.75	975	1,462.50	2,293.25
Faulk.....	1,008		25	4,000.00	825	1,237.50	5,237.50
Grant.....	1,198		5	450.00	1,450	2,175.00	2,625.00
Gregory.....	2,280		35	21,246.06	588	882.00	22,128.06
Hamlin.....	930		20	5,000.00	1,600	2,400.00	7,400.00
Hand.....	240		(b)	1,503.37	1,294	1,941.00	3,444.37
Hanson.....	864	4	10-30	4,491.42	1,200	1,800.00	6,291.42
Hughes.....	1,000		10	1,000.00	500	1,000.00	2,000.00
Hutchinson.....	1,720		20	12,887.59	1,895	2,842.50	15,730.09
Hyde.....	1,414		10	1,832.52	706	2,118.00	3,950.52
Jerauld.....	1,000		20	2,795.00	811	1,216.50	4,011.50
Kingsbury.....	1,600		(b)	(d)	2,000	3,000.00	3,000.00
Lake.....	566		10-40	2,685.00	1,500	1,500.00	4,185.00
Lawrence.....	500		20	12,356.52	6,400	9,600.00	21,956.52
Lincoln.....	1,007		29	13,438.55	1,929	2,893.50	16,332.05
Lugenbeel.....	(c)		(b)				
Lyman.....	600		20	3,183.61	938	1,437.00	4,620.61
McCook.....	575		5	2,285.11	1,800	2,700.00	4,985.11
McPherson.....	224		10	3,053.90	724	1,086.00	4,139.90
Marshall.....	1,480	5	35	1,605.97	1,100	1,650.00	3,255.97
Meade.....	g 1,500		10	1,900.00	800	1,200.00	3,100.00
Meyer.....	(c)						
Miner.....	1,200		(b)	(d)	1,450	2,175.00	2,175.00
Minnehaha.....	7,728		30	19,169.41	2,260	3,390.00	22,559.41
Moody.....	1,055		15-30	8,536.00	974	1,461.00	9,997.00
Pennington.....	800		10	312.00	540	810.00	1,122.00
Potter.....	1,600		10	1,691.00	417	625.50	2,316.50
Roberts.....	1,162	18	20-50	11,516.82	1,658	2,487.00	14,003.82
Sanborn.....	h 800	46	20-50	9,888.32	666	999.00	10,887.32
Shannon.....	(c)						
Spink.....	468		15-30	3,388.90	3,126	4,689.00	8,077.90
Stanley.....	i 1,000		30	4,379.12	2,823	4,234.50	8,613.62
Sterling.....	(c)						
Sully.....	2,000		10-50	2,029.92	301	451.50	2,481.42
Turner.....	1,260		20	10,000.00	2,000	3,000.00	13,000.00
Union.....	495		10	8,000.10	1,900	2,850.00	10,850.00
Walworth.....	1,500		20	3,237.12	739	1,108.00	4,345.12
Washabaugh.....	(c)						
Yankton.....	654	20	20	7,000.00	2,000	3,000.00	10,000.00
Total.....	59,295	147		268,722.57	76,010	114,560.50	383,283.07

a Where figures are not given in this column, no mileage has been reported.

b No rate reported.

c County recently organized and but sparsely settled.

d Amount worked out and not reported.

e Roads in this county reported naturally good.

f About 250 miles of gravel road reported from this county, but judging from expenditures these were natural rather than improved roads.

g About 50 miles of gravel roads reported from this county, but these are obviously natural rather than improved roads.

h Includes 4 miles surfaced with stone.

i Five hundred miles of gravel and 500 miles of stone road reported from this county, but this is evidently an error.

TENNESSEE.

Public-road mileage and expenditures in Tennessee in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel, ^a	Surfaced with stone. ^a	Property tax.		Labor tax.			Amount of bond issues expended. ^b	Total amount of property tax, labor tax, and bond issues.
				Road levy—rate per \$100.	Amount expended.	Number of men subject to tax.	Days' labor per man.	Value of tax at 75 cents per day.		
				Cts.	Dollars.			Dollars.	Dollars.	Dollars.
Anderson.....	150			10	2,140.03	2,652	5	9,945.00		12,085.03
Bedford.....	800	50	c150	10	4,557.26	2,000	5	7,500.00		12,057.26
Benton.....	220	15		10	1,069.09	1,600	5	6,000.00		7,069.09
Bledsoe.....	100			12	850.00	1,000	6	4,500.00		5,350.00
Blount.....	1,100		12	10	6,001.80	2,579	5	9,671.25		15,673.05
Bradley.....	150	130		12	2,400.00	1,500	6	6,750.00		9,150.00
Campbell.....	560	3	10	10	2,723.04	3,798	5	14,242.50	100,000.00	116,965.54
Cannon.....	150	7		10	1,369.51	1,694	5	6,352.50		7,722.01
Carroll.....	1,200			10	8,337.84	2,000	5	7,500.00		15,837.84
Carter.....	200			10	2,050.00	2,600	5	9,750.00		11,800.00
Cheatham.....	300	7	5	10	1,450.00	800	5	3,000.00		4,450.00
Chester.....	260			10	1,654.68	1,000	5	3,750.00		5,404.68
Claiborne.....	850			10	2,500.00	2,900	5	10,875.00		13,375.00
Clay.....	350	5	1	10	967.75	1,000	5	3,750.00		4,717.75
Cocke.....	400			10	2,838.59	1,000	5	3,750.00		6,588.59
Coffee.....	375			8	1,311.19	2,000	4	6,000.00		7,311.19
Crockett.....	365			12	3,019.96	2,036	6	9,000.00		12,019.96
Cumberland.....	300			10	723.52	900	5	3,375.00		4,098.52
Davidson.....	600	100	200	8	31,367.01	5,000	4	15,000.00		46,367.01
Decatur.....	350			10	839.08	700	5	2,625.00		3,464.08
DeKalb.....	350	c20		12	2,591.13	2,503	6	11,250.00		13,841.13
Dickson.....	220	4		10	1,000.00	2,700	5	10,125.00		11,125.00
Dyer.....	480	1½		12	3,783.86	3,400	6	15,300.00		19,083.86
Fayette.....	800			16	5,125.17	1,500	8	9,000.00		14,125.17
Fentress.....	200			10	1,151.28	750	5	2,812.50		3,963.78
Franklin.....	100			10	6,052.00	2,000	5	7,500.00		13,552.00
Gibson.....	1,100			10	4,190.25	5,000	5	18,750.00		22,940.25
Giles.....	500	125	110	14	7,178.40	4,000	7	21,000.00		28,178.40
Grainger.....	200		5	10	1,485.00	1,500	5	5,625.00		7,110.00
Greene.....	1,200		1	10	2,510.24	4,000	5	15,000.00		17,510.24
Grundy.....	300			10	900.00	1,425	5	5,343.75		6,243.75
Hamblen.....	300		35	10	2,013.71	1,500	5	5,625.00	53,600.00	61,238.71
Hamilton.....	600	270	20	10	25,000.00	4,500	5	16,875.00		41,875.00
Hancock.....	210			12	256.20	1,000	6	4,500.00		4,756.20
Hardeman.....	750	1½		10	2,824.81	2,500	5	9,375.00		12,199.81
Hardin.....	700	20		10	1,975.00	3,550	5	13,312.50		15,287.50
Hawkins.....	700		2	10	1,987.39	3,078	5	11,542.50		13,529.89
Haywood.....	555			12	3,367.88	2,500	6	11,250.00		14,617.88
Henderson.....	400			10	731.57	1,200	5	4,500.00		5,231.57
Henry.....	400	1		10	3,521.31	4,000	5	15,000.00		18,521.31
Hickman.....	707			10	2,575.00	1,631	5	6,116.25		8,691.25
Houston.....	215	5		10	701.64	700	5	2,625.00		3,326.64
Humphreys.....	555			10	2,338.10	1,200	5	4,500.00		6,838.10
Jackson.....	200			12	1,545.96	1,500	6	6,750.00		8,295.96
James.....	166	30	1	10	1,402.16	780	5	2,925.00		4,327.16
Jefferson.....	800		8	10	2,206.12	2,000	5	7,500.00		9,706.12
Johnson.....	200			12	1,375.51	1,600	6	7,200.00		8,575.51
Knox.....	1,026		226	8	45,650.13	9,600	4	28,800.00		74,450.13
Lake.....	114			10	1,429.55	1,200	5	4,500.00		5,929.55
Lauderdale.....	2,000			12	4,195.00	3,300	6	14,850.00		19,045.00
Lawrence.....	750	10		10	1,800.17	2,000	5	7,500.00		9,300.17
Lewis.....	250	20		10	500.00	636	5	2,385.00		2,885.00
Lincoln.....	795	d107		15	5,602.87	2,500	7½	14,062.50		19,665.37
Loudon.....	200			8	1,565.89	600	4	1,800.00		3,365.89
McMinn.....	950			10	4,825.62	1,667	5	6,251.25		11,076.87
McNairy.....	1,000			16	1,735.36	2,191	8	13,146.00		14,881.36
Macon.....	500			10	1,021.26	1,952	5	7,320.00		8,341.26
Madison.....	303		42	16	5,015.54	3,101	8	18,606.00	92,018.67	115,640.21
Marion.....	150	10	12	10	1,739.64	2,464	5	9,240.00	65,008.88	75,988.52
Marshall.....	250	50	75	10	2,848.85	1,200	5	4,500.00		7,348.85
Mauzy.....	826	e111	73	10	8,401.78	6,000	5	22,500.00		30,901.78
Meigs.....	225	3		10	821.75	650	5	2,437.50		3,259.25
Monroe.....	500		10	10	1,976.72	1,800	5	6,750.00		8,726.72

^a Where figures are not given in these columns, no mileage has been reported.^b Where figures are not given in this column, no expenditure was made from bond issues.^c All toll roads.^d Includes 57 miles of toll roads.^e Includes 41 miles of toll roads.

Public-road mileage and expenditures in Tennessee in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Labor tax.			Amount of bond issues expended.	Total amount of property tax, labor tax, and bond issues.
				Road levy—rate per \$100.	Amount expended.	Number of men subject to tax.	Days' labor per man.	Value of tax at 75 cents per day.		
Montgomery.....	700	95	36	<i>Cts.</i> 10	<i>Dollars.</i> 7,250.00	3,376	5	<i>Dollars.</i> 12,660.00	<i>Dollars.</i> 16,500.00	<i>Dollars.</i> 36,410.00
Moore.....	380			12	645.86	350	6	2,475.00		3,120.86
Morgan.....	300			10	2,384.77	1,200	5	4,500.00		6,884.77
Obion.....	700			10	7,054.14	3,500	5	13,125.00		20,179.14
Overton.....	500			10	982.11	2,000	5	7,500.00		8,482.11
Perry.....	400			10	1,023.62	1,200	5	4,500.00		5,523.62
Pickett.....	250			12	486.48	700	6	3,150.00		3,636.48
Polk.....	700			10	2,428.61	1,450	5	5,437.50		7,866.11
Putnam.....	400			16	3,259.20	2,100	8	12,600.00		15,859.20
Rhea.....	342	10		10	2,913.02	800	5	3,000.00		5,913.02
Roane.....	550	8		10	3,081.00	2,000	5	7,500.00		10,581.00
Robertson.....	140			10	4,500.64	3,600	5	13,500.00		18,000.64
Rutherford.....	1,000	100	250	10	4,508.11	4,450	5	16,687.50		21,195.61
Scott.....	190			10	1,319.42	1,000	5	3,750.00		5,069.42
Sequatchie.....	110	10		12	483.57	400	6	1,800.00		2,283.57
Sevier.....	1,700	6	26	12	1,994.47	3,000	6	13,500.00	16,000.00	31,494.47
Shelby.....	2,500	450		20	30,492.17	8,925	8	53,550.00		84,042.17
Smith.....	570	190	95	14	4,770.24	2,000	7	10,500.00		15,270.24
Stewart.....	350	25		10	2,000.00	2,000	5	7,500.00		9,500.00
Sullivan.....	550			10	2,091.62	1,700	5	6,375.00		8,466.62
Sumner.....	840	^a 100		10	10,596.14	4,000	5	15,000.00		25,596.14
Tipton.....	300			16	3,357.61	3,500	8	21,000.00		24,357.61
Trousdale.....	260	18		12	1,220.97	600	6	2,700.00		3,920.97
Unicoi.....	89			10	460.81	600	5	2,250.00		2,710.81
Union.....	250	15	12	12	600.00	1,500	6	6,750.00		7,350.00
Van Buren.....	180			12	228.48	75	6	337.50		565.98
Warren.....	533	7	3	10	1,500.00	1,700	5	6,375.00		7,875.00
Washington.....	150		4	10	2,083.15	3,087	5	11,576.25		13,659.40
Wayne.....	500	20		10	1,351.47	2,000	5	7,500.00		8,851.47
Weakley.....	171			12	6,666.46	4,000	6	18,000.00		24,666.46
White.....	150			10	1,118.60	2,400	5	9,000.00		10,118.60
Williamson.....	700	50	^b 150	12	5,847.60	4,000	6	18,000.00		23,847.60
Wilson.....	1,000	300	200	12	10,223.34	2,500	6	11,250.00		21,473.34
Total.....	48,989	2,511	1,774	....	386,013.85	217,511	....	\$92,635.75	\$43,127.55	1,621,777.15

^a Includes 85 miles of toll roads.^b Mostly toll roads.

RHODE ISLAND.

Public-road mileage and expenditures in Rhode Island in 1904.

County.	Miles of public roads.			Expenditures on roads.		
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	By towns.	By State.	Total expenditures.
Bristol.....	110	27.5	21	\$21,769.91	\$15,360.30	\$37,130.21
Kent.....	525	55	29	76,669.37	16,200.08	92,869.45
Newport.....	185	25	45	25,000.00	22,665.33	47,665.33
Providence.....	919	408	84	126,636.54	36,390.79	163,027.33
Washington.....	622	259	68	47,338.89	16,979.64	64,318.53
Total.....	2,361	774.5	247	297,414.71	107,596.14	405,010.85

TEXAS.

Public-road mileage and expenditures in Texas in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.						Total expenditures in cash and labor.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Cash taxes.		Labor tax.		Road and bridge bonds.		
				Road levy—rate per \$100. ^b	Amount expended. ^b	Men subject to five days' labor. ^c	Value of labor at \$1 per day. ^c	Amount issued during past ten years.	Amount expended in 1904.	
			<i>Cts.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
Anderson.....	1,600			15	12,000	3,500	17,500			29,500
Andrews.....	(^d)									
Angelina.....	€ 1,320			15	4,500	2,500	12,500			17,000
Aransas.....	44	14		12	1,500	250	1,250			2,750
Archer.....	300			15	3,000	200	1,000			4,000
Armstrong.....	120			5	1,772	200	1,000			2,772
Atascosa.....	335	20		15	5,400	500	2,500	50,000		7,900
Austin.....	€ 1,068			15	2,500	750	3,750			6,250
Bailey.....	(^d)									
Bandera.....	700	10		15	2,000	420	2,100			4,100
Bastrop.....	500	5		15	7,544	2,515	12,575	40,000	40,000	60,119
Baylor.....	165					375	1,875			1,875
Bee.....	500	5		7	2,750	450	2,250			5,000
Bell.....	2,000			15	20,000	6,000	30,000			50,000
Bexar.....	1,500	170		15	9,876	1,400	7,000	700,000	500,000	516,876
Blanco.....	260			15	2,500	400	2,000			4,500
Borden.....	150					200	1,000			1,000
Bosque.....	500			15	7,500	€ 2,500	12,500			20,000
Bowie.....	1,000			15	10,000	3,500	17,500			27,500
Brazoria.....	€ 500			15	8,000	1,000	5,000			13,000
Brazos.....	€ 750			15	6,000	2,000	10,000	15,000		16,000
Brewster.....	450			10	3,000	185	925			3,925
Briscoe.....	168			15	2,200	150	750			2,950
Brown.....	400			7	4,000	2,500	12,500			16,500
Burleson.....	600			15	4,000	2,000	10,000	15,000		14,000
Burnet.....	900			10	4,000	1,000	5,000			9,000
Caldwell.....	€ 500			30	12,000	1,500	7,500	13,000		19,500
Calhoun.....	95			25	1,800			15,000	4,000	5,800
Callahan.....	600			15	5,500	1,000	5,000	2,000		10,500
Cameron.....	€ 700			15	5,500	2,500	12,500			18,000
Camp.....	300			15	2,250	650	3,250			5,500
Carson.....	31			5	700	130	650			1,350
Cass.....	900			15	4,500	3,000	15,000	10,000		19,500
Castro.....	100			15	800	100	500			1,300
Chambers.....	150			15	1,250	275	1,375			2,625
Cherokee.....	1,000			15	4,000	2,500	12,500			16,500
Childress.....	225				612	500	2,500	19,000		3,112
Clay.....	1,500	5		15	9,661	1,000	5,000			14,661
Cochran.....	(^d)									
Coke.....	150				200	600	3,000			3,200
Coleman.....	600				3,500	1,200	6,000			9,500
Collin.....	1,350			15	20,000	6,000	30,000			50,000
Collingsworth.....	200			15	2,200	175	875	6,000		3,075
Colorado.....	€ 948	6		20	16,401	2,811	14,055			30,456
Comal.....	275	40	10	25	7,020	1,000	5,000	25,000		12,020
Comanche.....	700	25		15	7,500	2,000	10,000	10,000		17,500
Concho.....	205			15	2,000	350	1,750			3,750
Cooke.....	€ 1,000	35		15	12,000	2,000	10,000			22,000
Coryell.....	1,200	5	2	15	7,800	2,100	10,500			18,300
Cottle.....	100			15	2,581	154	770			3,351
Crane.....	(^d)									
Crockett.....	250					250	1,250			1,250
Crosby.....	65			5	620	150	750			1,370
Dallam.....	f 50									
Dallas.....	2,500	100	50	15	140,314	6,000	30,000	659,000		170,314
Dawson.....	(^d)									
Deaf Smith.....	150			20	2,500	€ 200	1,000			3,500
Delta.....	375			15	8,000	2,000	10,000			18,000
Denton.....	640	15	1	25	22,500	3,500	17,500			40,000
Dewitt.....	€ 775	50		22	15,000	1,500	7,500			22,500

^a Where no information is given in these columns, no mileage has been reported.

^b Where no information is given in these columns, no levy nor cash expenditure has been reported.

^c Where no information is given in these columns, no labor tax has been reported, and the inference is that none was assessed.

^d No report received, as this county is but sparsely settled.

^e Reestimated in this Office.

^f No money expended nor labor performed on roads in this county.

Public-road mileage and expenditures in Texas in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^e	Cash taxes.		Labor tax.		Road and bridge bonds.		Total expenditures in cash and labor.
				Road levy—rate per \$100. ^b	Amount expended. ^b	Men subject to five days' labor. ^c	Value of labor at \$1 per day. ^c	Amount issued during past ten years.	Amount expended in 1904.	
				Cts.	Dollars.		Dollars.	Dollars.	Dollars.	Dollars.
Dickens.....	128			15	1,000	150	750	5,000		1,750
Dimmit.....	92			7	1,400	100	500			1,900
Donley.....	294			15	3,683	340	1,700			5,383
Duval.....	740					600	3,000			3,000
Eastland.....	1,260			15	5,000	1,500	7,500			12,500
Ector.....	a 60									
Edwards.....	285			15	3,000	300	1,500			4,500
Ellis.....	2,000			15	20,000	6,000	30,000			50,000
El Paso.....	150	30	5	30	25,000	4,265	21,325			46,325
Erath.....	1,200			15	9,000	4,500	22,500			31,500
Falls.....	600	20		26	26,487	3,500	17,500			43,987
Fannin.....	1,400			15	20,000	8,000	40,000			60,000
Fayette.....	1,300	4		10	8,837	2,900	14,500			23,337
Fisher.....	318			15	3,000	600	3,000	19,900	19,900	25,900
Floyd.....	460			15	2,747	430	2,150			4,897
Foard.....	187			15	1,300	250	1,250			2,550
Fort Bend.....	350			15	9,000	2,200	11,000			20,000
Franklin.....	500			15	3,379	1,000	5,000	1,500		8,379
Freestone.....	900			15	5,000	820	4,100	3,000		9,100
Frio.....	200			13	2,000	500	2,500	5,000		4,500
Gaines.....	(b)									
Galveston.....	c 163			15	18,000			100,000		18,000
Garza.....	(b)									
Gillespie.....	300			15	5,000	1,030	5,150			10,150
Glasscock.....	60			12	988	122	610			1,598
Goliad.....	d 500			15	3,100	1,000	5,000			8,100
Gonzales.....	1,000			15	8,000	3,000	15,000	30,000		23,000
Gray.....	200			10	3,000	200	1,000			4,000
Grayson.....	1,600			15	33,000	8,000	40,000			73,000
Gregg.....	250			12	3,100	1,500	7,500			10,600
Grimes.....	800			15	5,828	2,500	12,500	5,000	5,000	23,328
Guadalupe.....	700	12		30	15,000	2,500	12,500			27,500
Hale.....	300			15	100	500	2,500			2,600
Hall.....	250			15	2,675	400	2,000			4,675
Hamilton.....	500	100		10	6,000	1,500	7,500			13,500
Hansford.....	(b)									
Hardeman.....	325			15	500	300	1,500			2,000
Hardin.....	700					600	3,000			3,000
Harris.....	2,500	150		15	60,000			600,000		60,000
Harrison.....	1,000			15	1,200	2,400	12,000			13,200
Hartley.....	40			15	1,500	300	1,500			3,000
Haskell.....	750				2,500	500	2,500	13,000		5,000
Hays.....	600	40	10	15	5,000	950	4,750	70,000	35,887	45,637
Hemphill.....	125			15	1,600	50	250			1,850
Henderson.....	525			15	6,000	1,500	7,500			13,500
Hidalgo.....	600			15	2,588	920	4,600			7,188
Hill.....	d 1,000			15	30,000	6,000	30,000	102,000		60,000
Hockley.....	(b)									
Hood.....	575	9		15	3,446	1,154	5,770	9,000		9,216
Hopkins.....	900					3,500	17,500			17,500
Houston.....	850			10	5,000	5,500	27,500			32,500
Howard.....	200			15	2,300	400	2,000			4,300
Hunt.....	1,800			15	20,000	5,000	25,000			45,000
Hutchinson.....	(b)									
Irion.....	140			15	463	150	750			1,213
Jack.....	325	5		15	5,250	1,000	5,000			10,250
Jackson.....	300			15	6,000	700	3,500			9,500
Jasper.....	650			15	5,000	800	4,000			9,000
Jeff Davis.....	150			15	700	250	1,250			1,950
Jefferson.....	e 562			15	75,000	930	4,650	250,000	250,000	329,650
Johnson.....	750	100		30	30,000	5,000	25,000	5,700		55,000
Jones.....	800			15	4,600	1,500	7,500			12,100
Karnes.....	800			15	6,000	1,200	6,000			12,000
Kaufman.....	1,200			15	20,000	3,000	15,000			35,000

^a No money expended nor labor performed on roads in this county.

^b No report received, as this county is but sparsely settled.

^c Includes 50 miles of beach road which is reported to be as hard and smooth as asphalt after each tide, and also 16 miles of shell road.

^d Reestimated in this Office.

^e Includes 36 miles of shell road.

Public-road mileage and expenditures in Texas in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						Total expenditures in cash and labor.
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Cash taxes.		Labor tax.		Road and bridge bonds.		
				Road levy—rate per \$100.	Amount expended.	Men subject to five days' labor.	Value of labor at \$1 per day.	Amount issued during past ten years.	Amount expended in 1904.	
				<i>Cts.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Kendall.....	300	3		15	3,000		250	1,250		4,250
Kent.....	160			6	648		160	800		1,448
Kerr.....	390	2		15	3,500		500	2,500		6,000
Kimble.....	200			15	3,000		300	1,500		4,500
King.....	150			15	1,413		50	250		1,663
Kinney.....	162			15	2,803					2,803
Knox.....	200					a 300	1,500			1,500
Lamar.....	1,500			15	33,097	6,771	33,855			66,952
Lamb.....	(b)									
Lampasas.....	600			15	5,000	1,000	5,000			10,000
Lasale.....	300			15	3,750	200	1,000	5,000		4,750
Lavaca.....	1,300			15	9,500	4,800	24,000	25,000	9,008	43,108
Lee.....	650			15	4,500	1,200	6,000			10,500
Leon.....	960			15	1,800	1,800	9,000			10,800
Liberty.....	a 500			15	3,000	1,367	6,835			9,835
Limestone.....	800			20	12,000	3,000	15,000	20,000		27,000
Lipscomb.....	119			15	300	150	750			1,050
Live Oak.....	350			5	850	200	1,000			1,850
Llano.....	488			15	275	600	3,000			3,275
Loving.....	(b)									
Lubbock.....	65			15	2,000	50	250			2,250
Lynn.....	60					100	500			500
McCulloch.....	300	(c)	(c)	15	2,600	800	4,000			6,600
McLennan.....	1,200	20		17	40,000	6,000	30,000			70,000
McMullen.....	105					75	375			375
Madison.....	300			15	2,500	1,000	5,000			7,500
Marion.....	235				1,000	1,000	5,000			6,000
Martin.....	40					40	200			200
Mason.....	400			15	3,500	450	2,250			5,750
Matagorda.....	900			30	6,000	a 750	3,750	60,000	30,000	39,750
Maverick.....	290			9	2,200	500	2,500			4,700
Medina.....	300	5		12	3,000	1,000	5,000			8,000
Menard.....	150				200	400	2,000			2,200
Midland.....	52			10	1,664	300	1,500			3,164
Milam.....	1,450	50		8	1,000	4,350	21,750			22,750
Mills.....	450			15	3,500	1,000	5,000	5,400		8,500
Mitchell.....	250			15	3,400	300	1,500			4,900
Montague.....	600			15	10,000	3,000	15,000			25,000
Montgomery.....	750			15	4,500	1,400	7,000			11,500
Moore.....	(b)									
Morris.....	200			15	2,000	1,500	7,500	2,000		9,500
Motley.....	140			15	2,776	275	1,375			4,151
Nacogdoches.....	a 900			15	8,375	3,237	16,185			24,500
Navarro.....	1,600		2	15	22,000	5,000	25,000			47,000
Newton.....	a 300					665	3,325			3,325
Nolan.....	150			15	3,500	a 400	2,000			5,500
Nueces.....	900			12	7,254	700	3,500			10,754
Ochiltree.....	60			15	850	140	700			1,550
Oldham.....	8				5	60	300			305
Orange.....	a 375			7	15,000	900	4,500	15,000		19,500
Palo Pinto.....	350			25	10,000	2,000	10,000	73,950	40,000	60,000
Panola.....	700					2,000	10,000			10,000
Parker.....	a 875	200		15	35,000	3,000	15,000	25,000		50,000
Parmer.....	(d)									
Pecos.....	262			15	3,800	300	1,500			5,300
Polk.....	600			15	2,500	1,500	7,500			10,000
Potter.....										
Presidio.....	327			10	4,550	75	375			4,925
Rains.....	150			15	1,800	800	4,000			5,800
Randall.....	80			15	1,200	60	300	5,000		1,500
Reagan.....	165			15	500	136	680			1,180
Red River.....	1,254			15	10,000	4,700	23,500			33,500
Reeves.....	e 47									
Refugio.....	110			2	500	100	500			1,000

a Reestimated in this Office.

b No report received, as this county is but sparsely settled.

c Twenty miles of gravel road and 50 miles of stone road reported from this county, but these are evidently natural gravel and stone roads.

d Parmer County is unorganized, and is attached to and reported with Deaf Smith County.

e No money expended or labor performed on roads in this county.

Public-road mileage and expenditures in Texas in 1904—Continued.

County.	Miles of public roads.			Expenditures in money and labor on roads.						Total expenditures in cash and labor.
				Cash taxes.		Labor tax.		Road and bridge bonds.		
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Road levy—rate per \$100.	Amount expended.	Men subject to five days' labor.	Value of labor at \$1 per day.	Amount issued during past ten years.	Amount expended in 1904.	
			<i>Cts.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
Roberts.....	60			15	1,774					1,774
Robertson.....	500			15	7,500	3,000	15,000	57,000	2,000	24,500
Rockwall.....	a 250			15	4,000	900	4,500			8,500
Runnels.....	350			15	6,000	750	3,750	19,500		9,750
Rusk.....	600			10	2,000	2,000	10,000			12,000
Sabine.....	300			15	2,000	800	4,000			6,000
San Augustine.....	500					900	4,500			4,500
San Jacinto.....	300			15	2,004	1,100	5,500			7,504
San Patricio.....	136			15	3,285	221	1,105			4,390
San Saba.....	500			15	5,187	990	4,950			10,137
Schleicher.....	69			10	500	175	875			1,375
Scurry.....	500			15	2,200	500	2,500	8,500		4,700
Shackelford.....	500			8	1,700	300	1,500			3,200
Shelby.....	600			15	2,000	3,000	15,000			17,000
Sherman.....	120					80	400			400
Smith.....	1,200					3,000	15,000			15,000
Somervell.....	250	2		15	900	400	2,000			2,900
Starr.....	350	5		15	3,500	1,800	9,000			12,500
Stephens.....	300			15	2,500	600	3,000	20,000		5,500
Sterling.....	110			10	604	136	680			1,284
Stonewall.....	125					125	625	7,500		625
Sutton.....	200			15	2,500	200	1,000	12,000		3,500
Swisher.....	90			15	1,300					1,300
Tarrant.....	1,200	400		22½	72,384	3,000	15,000			87,384
Taylor.....	800			15	5,500	1,500	7,500			13,000
Terry.....	(b)									
Throckmorton.....	175			4	750	300	1,500			2,250
Titus.....	250			15	4,000	600	3,000			7,000
Tom Green.....	400			15	6,650	870	4,350	10,000		11,000
Travis.....	a 1,250	120	80	15	16,000					16,000
Trinity.....	250			15	3,029	800	4,000			7,029
Tyler.....	500			15	4,000	2,000	10,000			14,000
Upsur.....	850				6,000	1,800	9,000	15,000		15,000
Upton.....	(b)									
Uvalde.....	350			7	2,586	500	2,500			5,086
Valverde.....	500	25		15	4,200	1,000	5,000			9,200
Van Zandt.....	1,021			15	4,500	3,200	16,000			20,500
Victoria.....	500	75		8½	10,000	1,800	9,000	45,000		19,000
Walker.....	400			15	4,480	2,500	12,500			16,980
Waller.....	200					900	4,500			4,500
Ward.....	125			15	1,700	200	1,000	1,800		2,700
Washington.....	256			30	20,000	3,500	17,500			37,500
Webb.....	231	15	6	15	6,000					6,000
Wharton.....	500			25	15,000	1,200	6,000	20,000		21,000
Wheeler.....	120			15	1,634	150	750			2,384
Wichita.....	300			22½	7,500	500	2,500			10,000
Wilbarger.....	600	1		10	3,400	600	3,000			6,400
Williamson.....	1,500	6		15	30,000	5,000	25,000			55,000
Wilson.....	1,000			15	6,000	1,000	5,000			11,000
Winkler.....	(b)									
Wise.....	1,456	5	1	25	11,658	4,500	22,500			34,158
Wood.....	600			15	5,000	2,500	12,500			17,500
Yoakum.....	c 240									
Young.....	300			13	3,800	800	4,000			7,800
Zapata.....	257				1,000	950	4,750			5,750
Zavalla.....	120				800	100	500			1,300
Total.....	121,409	1,909	167		1,607,217	318,909	1,594,545	3,250,750	936,395	4,138,157

^a Reestimated in this Office.

^b No report received, as this county is but sparsely settled.

^c No money expended or labor performed in this county.

UTAH.

Public-road mileage and expenditures in Utah in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.				Total expended by counties and State.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Cash expenditures.		Labor tax.		
				By counties from general fund.	By State for State roads. ^b	Men subject to two days' labor.	Value of tax at \$3 per capita.	
				Dollars.	Dollars.		Dollars.	Dollars.
Beaver.....	122			294.80	600	200	600	1,494.80
Boxelder.....	500	150		26,254.75	750	1,200	3,600	30,604.75
Cache.....	400	c 100		5,746.94	1,000	200	600	7,346.94
Carbon.....	125			2,225.43	1,000	d 1,200	3,600	6,825.43
Davis.....	125	85	6	3,969.22	500	612	1,836	6,305.22
Emery.....	160			2,669.22	1,000	110	330	3,999.22
Garfield.....	160			191.90	900	370	1,110	2,201.90
Grand.....	260	25		2,122.08	1,000	100	300	3,422.08
Iron.....	260	2		725.90	750	450	1,350	2,825.90
Juab.....	97	7		1,217.93	500	600	1,800	3,517.93
Kane.....	200			574.52	1,000	300	900	2,474.52
Millard.....	500			445.78	1,000	700	2,100	3,545.78
Morgan.....	70			1,296.22	900	325	975	3,171.22
Piute.....	100			110.00	925	400	1,200	2,235.00
Rich.....	150	5		1,272.73	750	345	1,035	3,057.73
Salt Lake.....	300	100		47,778.85	600	3,000	9,000	57,378.85
San Juan.....	250			27.00	1,000	115	345	1,372.00
Sanpete.....	215			2,245.53	750	2,000	6,000	8,995.53
Sevier.....	200			1,614.76	900	750	2,250	4,764.76
Summit.....	200			4,640.61	1,000	1,800	5,400	11,040.61
Tooele.....	1,000	23		4,006.73	1,000	500	1,500	6,506.73
Uinta.....	559			1,329.28	1,000	499	1,497	3,826.28
Utah.....	400	50		7,162.77	750	2,500	7,500	15,412.77
Wasatch.....	70			1,727.33	750	124	372	2,849.33
Washington.....	200			304.20	1,000	700	2,100	3,404.20
Wayne.....	200		5	59.90	750	325	975	1,784.90
Weber.....	d 267	d 50		15,196.40	1,000	d 705	2,115	18,311.40
Total.....	7,090	597	11	135,210.78	23,075	20,130	60,390	218,675.78

^a Where figures are not given in these columns, no mileage has been reported.

^b Amounts shown in this column represent one-half of the amount appropriated for State roads for the biennial period 1903-4.

^c These roads were probably built from funds received from a bond issue of \$45,000 which was made a few years ago.

^d Estimated in this Office from partial information.

VERMONT.

Public-road mileage and expenditures in Vermont in 1904.

County.	Miles of public roads.			Expenditures on roads.		
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	By towns.	By State.	Total expenditures.
				Dollars.	Dollars.	Dollars.
Addison.....	1,118	158	88	33,849.86	9,807.34	43,657.20
Bennington.....	744	200	5	40,743.00	6,526.53	47,269.53
Caledonia.....	1,169	30	5	30,678.15	10,254.72	40,932.87
Chittenden.....	809	190	21	16,499.00	7,096.72	23,595.72
Essex.....	443	21		13,856.69	3,886.10	17,742.79
Franklin.....	1,024	25	15	36,360.68	8,982.75	45,343.43
Grand Isle.....	170	69	13	3,498.76	1,491.28	4,990.04
Lamoille.....	688	49	6	16,623.24	6,035.27	22,658.51
Orange.....	1,409	62	20	29,779.30	12,360.10	42,139.40
Orleans.....	1,138	92	13	29,408.79	9,982.78	39,391.57
Rutland.....	1,314	376	47	71,328.04	11,526.69	82,854.73
Washington.....	1,197	210	23	43,017.65	10,500.33	53,517.98
Windham.....	1,436	67	12	32,713.41	12,596.92	45,310.33
Windsor.....	1,862	142	13	41,659.55	16,333.68	57,993.23
Total.....	14,521	1,672½	281	440,016.12	127,381.21	567,397.33

VIRGINIA.

Public-road mileage and expenditures in Virginia in 1904.

County.	Miles of public roads.			Property tax for roads.	
	Total of all public roads.	Surfaced with gravel. (a)	Surfaced with stone. (a)	Road levy—rate per \$100.	Total amount.
				<i>Cents.</i>	<i>Dollars.</i>
Accomac.....	550			20	11,000.00
Albemarle.....	700	25	50	20	20,000.00
Alexandria.....	100	40	5	50	23,274.65
Alleghany.....	^b 300			50	10,000.00
Amelia.....	800			12	3,283.11
Amherst.....	500			35	6,803.35
Appomattox.....	300			20	2,600.00
Augusta.....	1,200		38	17	^c 21,440.00
Bath.....	300			20	4,000.00
Bedford.....	1,500			30	10,949.50
Bland.....	225			40	3,000.00
Botetourt.....	525			25	11,264.42
Brunswick.....	450			20	4,896.71
Buchanan.....	305			20	1,500.00
Buckingham.....	600			20	2,700.00
Campbell.....	518		5	25	9,500.00
Caroline.....	750			35	7,032.36
Carroll.....	700			30	2,200.00
Charles City.....	300	15		30	2,000.00
Charlotte.....	600			20	4,000.00
Chesterfield.....	500	3		20	10,000.00
Clarke.....	150		45	15	4,497.63
Craig.....	200			20	2,000.00
Culpeper.....	600		10	20	7,500.00
Cumberland.....	400			20	2,000.00
Dickenson.....	200			20	1,600.00
Dinwiddie.....	500			20	2,039.94
Elizabeth City.....	75			12	5,500.00
Essex.....	200			15	1,500.00
Fairfax.....	600	30	70	25	18,500.00
Fauquier.....	500		23	15	12,000.00
Floyd.....	500			40	4,759.01
Fluvanna.....	250			20	2,183.16
Franklin.....	1,000			30	8,000.00
Frederick.....	300		^d 70	15	^e 7,567.42
Giles.....	400			25	5,300.00
Gloucester.....	200			30	4,500.00
Goochland.....	300		2	20	3,800.00
Grayson.....	500			40	5,334.65
Greene.....	100			20	1,300.00
Greensville.....	245			25	4,000.00
Halifax.....	1,500			30	16,000.00
Hanover.....	600		1	30	10,000.00
Henrico.....	450	200		15	25,619.39
Henry.....	586				8,000.00
Highland.....	250		5	20	2,772.00
Isle of Wight.....	500			10	2,308.00
James City.....	150			20	1,961.43
King and Queen.....	400			35	3,350.00
King George.....	350			30	1,700.00
King William.....	275			30	3,132.20
Lancaster.....	175			20	2,000.00
Lee.....	200			33	6,000.00
Loudoun.....	1,050		70	40	18,000.00
Louisa.....	300			20	7,000.00
Lunenburg.....	1,850			20	2,500.00
Madison.....	450			20	3,300.00
Mathews.....	100			20	1,550.00
Mecklenburg.....	690			25	7,191.59
Middlesex.....	200			25	1,800.00
Montgomery.....	400		32	25	6,482.00
Nansemond.....	500			15	7,719.54
Nelson.....	450			25	6,000.00
New Kent.....	275			30	2,223.00

^a Where figures are not given in these columns, no mileage has been reported.^b Includes 25 miles surfaced with slag.^c Of this amount, \$1,440 was spent by the Valley Turnpike Company.^d Includes 40 miles maintained by toll.^e Of this amount, \$6,000 was derived from tolls.

Public-road mileage and expenditures in Virginia in 1904—Continued.

County.	Miles of public roads.			Property tax for roads.	
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Road levy—rate per \$100.	Total amount.
Norfolk.....	a 350			<i>Cents.</i> 20	<i>Dollars.</i> 25,000.00
Northampton.....	150			15	3,400.00
Northumberland.....	265			15	2,666.20
Nottoway.....	365			10	2,165.50
Orange.....	480			25	7,000.00
Page.....	300		20	20	5,000.00
Patrick.....	1,100			20	2,235.00
Pittsylvania.....	\$3,000				b 18,000.00
Powhatan.....	200			20	2,200.00
Prince Edward.....	300		10	10	2,200.00
Prince George.....	500			20	4,256.38
Princess Anne.....	200			25	4,300.00
Prince William.....	900			15	4,651.17
Pulaski.....	400		20	25	8,000.00
Rappahannock.....	250		40	30	3,000.00
Richmond.....	150			15	1,323.28
Roanoke.....	830		19	15	7,500.00
Rockbridge.....	650		8	20	14,736.87
Rockingham.....	1,225	250	c 65	15-25	d 37,574.31
Russell.....	1,500	3	5	30	8,000.00
Scott.....	1,000			35	5,500.00
Shenandoah.....	893	144	34	20-25	e 12,200.00
Smyth.....	350	4	30	30	7,500.00
Southampton.....	700				5,000.00
Spottsylvania.....	400			15	2,868.41
Stafford.....	500			20	2,300.00
Surry.....	400			15-20	2,628.65
Sussex.....	600			15-20	3,500.00
Tazewell.....	600		20	30	3,000.00
Warren.....	300		8	30	6,000.00
Warwick.....	60			20	3,000.00
Washington.....	800			50	f 26,000.00
Westmoreland.....	250			20	1,610.23
Wise.....	150			20	8,800.00
Wythe.....	800	6	50	25	10,900.00
York.....	250			25	1,800.00
Total.....	51,812	720	755		687,751.06

a Includes 100 miles surfaced with shells.

b Paid out of general county fund.

c All toll roads.

d Of this amount, \$3,600 was derived from tolls.

e Of this amount, \$4,300 was derived from tolls.

f Of this amount, \$11,000 was expended from bond issue.

WASHINGTON.

Public-road mileage and expenditures in Washington in 1904.

County.	Miles of public roads.			Expenditures on roads.				Total property and poll tax.
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Poll tax.		
				Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Amount of tax at \$2 per poll.	
Adams.....	1,650	(a)	(a)	<i>Dolls.</i> 1.14	<i>Dollars.</i> 27,369.73	(b)	<i>Dollars.</i> (b)	<i>Dollars.</i> 27,369.73
Asotin.....	350	20	(a)	.50	5,317.74	500	1,000	6,317.74
Chehalis.....	300	150	(a)	.80	45,000.00	(b)	(b)	45,000.00
Chelan.....	328	(a)	(a)	.56	9,969.87	(b)	(b)	9,969.87
Clallam.....	400	30	(a)	1.60	34,647.44	500	1,000	35,647.44
Clarke.....	500	60	(a)	.90	38,612.07	2,500	5,000	43,612.07
Columbia.....	400	2	(a)	.50	20,000.00	(b)	(b)	20,000.00
Cowlitz.....	700	20	4	.80	28,107.00	1,500	3,000	31,107.00
Douglas.....	1,800	(a)	(a)		27,961.26	2,500	5,000	32,961.26
Ferry.....	267	(a)	(a)	.70	8,202.83	450	900	9,102.83
Franklin.....	500	(a)	(a)	1.00	900.00	400	800	1,700.00
Garfield.....	350	(a)	(a)	.50	13,000.00	(b)	(b)	13,000.00

a No mileage reported.

b Number of men subject to poll tax not reported; amount of poll tax included with property tax.

Public-road mileage and expenditures in Washington in 1904—Continued.

County.	Miles of public roads.			Expenditures on public roads.				
	Total of all public roads.	Surfaced with gravel.	Surfaced with stone.	Property tax.		Poll tax.		Total property and poll tax.
				Road levy—rate per \$100.	Amount of tax.	Number of men subject to tax.	Amount of tax at \$2 per poll.	
				<i>Dolls.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>
Island.....	300	50	(a)	.62	5,244.64	433	866	6,110.64
Jefferson.....	800	60	(a)	.40	6,000.00	1,400	2,800	8,800.00
King.....	1,200	180	1	.90	258,848.99	7,500	15,000	273,848.99
Kittap.....	250	13	(a)	.70	11,818.49	2,600	5,200	17,018.49
Kittitas.....	700	5	(a)	.50	15,301.16	(b)	(b)	15,301.16
Klickitat.....	1,000	2	(a)	.85	24,242.21	1,200	2,400	26,642.21
Lewis.....	740	44	3	.70	26,071.13	3,500	7,000	33,071.13
Lincoln.....	3,000	(a)	(a)	.35	35,398.12	(b)	(b)	35,398.12
Mason.....	300	150	(a)	.90	9,430.30	700	1,400	10,830.30
Okanogan.....	500	(a)	(a)	.50	8,755.00	(b)	(b)	8,755.00
Pacific.....	460	17	(a)	1.00	22,000.00	400	800	22,800.00
Pierce.....	638	(a)	2	.60	84,226.56	(b)	(b)	84,226.56
San Juan.....	165	20	(a)	.40	5,098.00	640	1,280	6,378.00
Skagit.....	1,019	201	20	1.10	70,455.56	3,500	7,000	77,455.56
Skamania.....	115	(a)	1½	.60	4,500.00	1,150	2,300	6,800.00
Snohomish.....	1,500	500	(a)	1.40	108,351.57	4,000	8,000	116,351.57
Spokane.....	3,000	(a)	3	.62	79,396.00	(b)	(b)	79,396.00
Stevens.....	1,500	20	(a)	.60	22,000.00	(b)	(b)	22,000.00
Thurston.....	300	200	(a)	.90	24,830.57	1,000	2,000	26,830.57
Wahkiakum.....	104	25	(a)	.70	1,593.90	700	1,400	2,993.90
Walla Walla.....	1,200	4	2	.57	51,000.00	1,500	3,000	54,000.00
Whitcom.....	662	149	7	1.15	101,900.00	(b)	(b)	101,900.00
Whitman.....	3,500	5	5	.40	46,290.00	5,000	10,000	56,290.00
Yakima.....	1,500	1	(a)	.30-.40	63,022.05	2,041	4,082	67,104.05
Total.....	31,998	1,928	48½		1,344,842.19	45,614	91,228	1,436,070.19

^a No mileage reported.

^b Number of men subject to poll tax not reported; amount of poll tax included with property tax.

WYOMING.

Public-road mileage and expenditures in Wyoming in 1904.

County.	Total miles of public road.	Expenditures in money and labor on roads.					
		Road levy—rate per \$100.	Property tax.		Labor tax.		Total property and labor tax.
			Amount of tax.	Number of men subject to tax.	Value of tax at \$2 per poll.	Dollars.	
		<i>Cents.</i>	<i>Dollars.</i>		<i>Dollars.</i>	<i>Dollars.</i>	
Albany.....	949	(a)	6,000.00	(b)	.....	6,000.00
Bighorn.....	1,000	(c)	(c)	800	1,000	1,000.00	
Carbon.....	250	(c)	(c)	(b)	.....	.....
Converse.....	600	20	5,000.00	(b)	.....	5,000.00
Crook.....	396	21	4,979.37	600	1,200	6,179.37	
Fremont.....	1,600	(a)†	3,000.00	510	1,020	4,020.00	
Johnson.....	600	(a)	8,633.40	511	1,022	9,655.40	
Laramie.....	1,728	(a)	23,759.63	(b)	.....	23,759.63
Natrona.....	160	(a)	3,000.00	465	930	3,930.00	
Sheridan.....	1,200	20	13,000.00	2,000	4,000	17,000.00	
Sweetwater.....	d 420	7	3,000.00	(b)	.....	3,000.00
Uinta.....	e 1,000	(c)	(c)	5,000	10,000	10,000.00	
Weston.....	f 250	(a)	4,103.33	842	1,684	5,787.33	
Yellowstone National Park.....	g 294	(g)	250,000.00	.....	.....	250,000.00
Total.....	10,447	.....	324,475.73	10,728	21,456	345,931.73

^a Rate of levy used for roads not reported.

^b No labor tax was reported.

^c No cash expenditure reported.

^d All naturally good roads.

^e Fifty miles of gravel roads are reported for this county, but as these are probably natural gravel roads they should not be classed as improved roads.

^f This includes 153 miles of improved gravel-macadam or gravel-telford roads, many of which have telford or macadam foundations surfaced with gravel.

^g All funds for park roads are appropriated by Congress and expended under direction of United States Army Engineers.

WEST VIRGINIA.

Public-road mileage and expenditures in West Virginia in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.						Total expenditure in money and labor.
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Cash taxes.		Labor tax.				
				Road levy—rate per \$100. ^b	Amount expended from property and capitation taxes.	Number of men subject to tax. ^c	Days' labor required. ^c	Commutation rate per day. ^c	Value of tax. ^c	
				Cents.	Dollars.			Dolls.	Dollars.	Dollars.
Barbour	400				7,335.02					7,335.02
Berkeley	513		37		8,347.68					8,347.68
Boone	280				2,000.00	1,400	4	1.25	7,000	9,000.00
Braxton	800			10	699.50	2,415	4	1.25	12,075	12,774.50
Brooke	130	2	21	25	11,500.00	800	2	1.25	2,000	13,500.00
Cabell	244			25	10,570.90					10,570.90
Calhoun	600				5,745.86	1,329	3	1.00	3,987	9,732.86
Clay	550			15	2,500.00	d 1,200	2	1.25	3,000	5,500.00
Doddridge	532			30	9,250.00					9,250.00
Fayette	900			35	77,592.95					77,592.95
Gilmer	305			25	5,550.66	2,027	4	1.00	8,108	13,658.66
Grant	270		2	20	5,000.00	e 800	3	1.00	2,400	7,400.00
Greenbrier	1,000			15	19,516.81	e 1,600	4	1.25	8,000	27,516.81
Hampshire	d 600				f 2,136.06					2,136.06
Hancock	100			25	8,500.00	1,500	2	1.25	3,750	12,250.00
Hardy	500			15	3,985.00	e 800	4	.75	2,400	5,385.00
Harrison	500				26,000.00	5,000	2	1.25	12,500	38,500.00
Jackson	d 600				20,909.98					20,909.98
Jefferson	300		2	25	12,372.19					12,372.19
Kanawha	1,200			15	20,262.00					20,262.00
Lewis	753		2		16,755.04	2,000	3	1.25	7,500	24,255.04
Lincoln	500			30	4,000.00	2,400	4	1.00	9,600	13,600.00
Logan	500			25	1,500.00	d 1,000	4	1.25	5,000	6,500.00
McDowell	450			10	7,275.53	5,000	4	1.00	20,000	27,275.53
Marion	d 400			35	25,310.97					25,310.97
Marshall	d g 400	3	63	44	26,706.56					26,706.56
Mason	d 500			30	15,610.91	3,500	2	1.00	7,000	22,610.91
Mercer	401			30	11,200.00	d 3,500	4	1.25	17,500	28,700.00
Mineral	300			29	1,878.91	d 2,000	2	1.25	5,000	6,878.91
Mingo	350			5	720.00	2,400	2	1.25	6,000	6,720.00
Monongalia	d 500	1½		25	30,873.00	d 3,500	2	1.25	8,750	39,623.00
Monroe	450			35	11,000.00					11,000.00
Morgan	210			25	4,360.00	1,275	2	1.00	2,550	6,910.00
Nicholas	800			25	4,500.00	2,500	4	1.25	12,500	17,000.00
Ohio	200			25	8,000.00					8,000.00
Pendleton	500			25	5,000.00	1,400	4	1.00	5,600	10,600.00
Pleasants	150				4,000.00					4,000.00
Pocahontas	400		5	30	10,633.32					10,633.32
Preston	675				25,000.00	4,500	2	1.25	11,250	36,250.00
Putnam	350			38	8,000.00					8,000.00
Raleigh	450				4,199.28	d 2,000	4	1.25	10,000	14,199.28
Randolph	1,000			15	6,000.00	3,500	4	1.25	17,500	23,500.00
Ritchie	d 500			45	10,000.00					10,000.00
Roane	500			25	4,732.73	4,000	4	1.00	16,000	20,732.73
Summers	d 350			25	5,007.94	d 3,500	4	1.25	17,500	22,507.94
Taylor	h 275		20		5,000.00	450	2	1.25	1,125	6,125.00
Tucker	315			15	3,741.66	828	4	1.25	4,140	7,881.66
Tyler	d 500		5		7,505.11	1,848	3	1.25	6,930	14,435.11
Upshur	325			25	6,000.00	2,400	4	1.25	12,000	18,000.00
Wayne	d 750			25	5,000.00	3,000	4	1.25	15,000	20,000.00
Webster	d 600			20	3,990.71	350	4	1.25	1,750	5,740.71
Wetzel	550			35	12,000.00	d 4,000	3	1.25	15,000	27,000.00
Wirt	250			40	7,000.00					7,000.00
Wood	300	20		45	25,000.00					25,000.00
Wyoming	400				594.00	1,000	4	1.25	5,000	5,594.00
Total	26,178	20½	217		587,870.28	80,722			305,415	893,285.28

^a Where figures are not given in these columns, no mileage has been reported.^b Blank spaces in this column indicate that the levy varies in the different districts.^c Blank spaces in these columns indicate that all male inhabitants between the ages of 21 and 50 years are required to pay a capitation tax of \$1 instead of a labor tax, and that the funds received from this source have been included under the head of cash tax.^d Reestimated in this Office.^e Some of the districts in this county are under the alternate road law.^f From 2 townships only. It was impossible to secure a complete report from this county.^g Includes 5 miles of brick road.^h Includes 6 miles of brick road.

WISCONSIN.

Public-road mileage and expenditures in Wisconsin in 1904.

County.	Miles of public roads.			Expenditures in money and labor on roads.			
	Total of all public roads.	Surfaced with gravel. ^a	Surfaced with stone. ^a	Property tax paid in cash or worked out. ^b	Poll tax.		Total amount of property and poll taxes.
					Men subject to tax.	Tax at \$1.50 per poll.	
				<i>Dollars.</i>	<i>Number.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Adams.....	1,100			10,260.00	1,150	1,725.00	11,985.00
Ashland.....	491	31	3½	21,621.00	914	1,371.00	22,992.00
Barron.....	1,400	15½		24,468.00	4,000	6,000.00	30,468.00
Bayfield.....	480			9,687.00	c2,500	3,750.00	13,437.00
Brown.....	906	239	42½	29,963.00	3,562	5,343.00	35,306.00
Buffalo.....	738	27	5	23,234.68	2,208	3,312.00	26,546.68
Burnett.....	c800	52½		12,000.00	1,600	2,400.00	14,400.00
Calumet.....	665	337	18½	25,148.38	2,756	4,134.00	29,282.38
Chippewa.....	1,195	128	¼	25,393.99	1,967	2,950.50	28,344.49
Clark.....	1,224	22	2	32,857.00	3,534	5,301.00	38,158.00
Columbia.....	c1,500	300	50	28,989.00	5,000	7,500.00	36,489.00
Crawford.....	975	29	¼	17,645.82	2,900	4,350.00	21,995.82
Dane.....	1,704	205	32	59,701.19	5,349	8,023.50	67,724.69
Dodge.....	1,372	350	39	57,732.09	3,318	4,977.00	62,709.09
Door.....	c567	209	20	16,202.00	1,000	1,500.00	17,702.00
Douglas.....	c750	178	6	19,980.00	1,700	2,550.00	22,530.00
Dunn.....	866	66	1	21,484.00	2,455	3,682.50	25,166.50
Eau Claire.....	900	86	7	23,110.00	3,416	5,124.00	28,234.00
Florence.....	150	1		6,000.00	c500	750.00	6,750.00
Fond du Lac.....	868	371	55	45,653.00	1,700	2,550.00	48,203.00
Forest.....	c500	9		6,755.00	400	600.00	7,355.00
Grant.....	1,216	119½	52	54,984.00	1,900	2,850.00	37,834.00
Green.....	1,050	53	10	30,000.00	2,000	3,000.00	33,000.00
Green Lake.....	660	64	13	12,527.00	3,000	4,500.00	17,027.00
Iowa.....	1,500	48	13	20,444.00	3,000	4,500.00	24,944.00
Iron.....	262	9	5	15,346.92	1,600	2,400.00	17,746.92
Jackson.....	1,393	13		27,154.52	1,869	2,713.50	29,848.02
Jefferson.....	961	275	25	33,400.00	4,592	6,888.00	40,348.00
Juneau.....	1,000	6		20,259.87	1,180	1,770.00	22,029.87
Kenosha.....	486	155		11,206.00	3,000	4,500.00	15,706.00
Kewaunee.....	556	261		21,834.00	2,120	3,180.00	25,014.00
La Crosse.....	729	8	44½	10,693.72	1,848	2,772.00	13,465.72
Lafayette.....	1,100	11	4	25,000.00	3,500	5,250.00	30,250.00
Langlade.....	620	26		17,734.00	875	1,312.50	19,046.50
Lincoln.....	515	100		21,750.00	2,450	3,675.00	25,425.00
Manitowoc.....	1,080	550	8	59,619.00	3,500	5,250.00	64,869.00
Marathon.....	1,980	60	15	49,697.00	5,000	7,500.00	57,197.00
Marinette.....	500	50	5	26,414.00	2,000	3,000.00	29,414.00
Marquette.....	600	50		13,034.50	1,700	2,550.00	15,584.50
Milwaukee.....	575	268	15½	40,943.00	1,600	2,400.00	43,343.00
Monroe.....	1,560	14½	8	38,384.23	4,046	6,069.00	44,453.23
Oconto.....	881	178		28,911.32	1,452	2,178.00	31,089.32
Oneida.....	476	31	1	17,774.00	2,800	4,200.00	21,974.00
Outagamie.....	1,053	473	24	45,569.00	2,341	3,511.50	49,080.50
Ozaukee.....	400	360	7	31,114.00	2,600	3,900.00	34,114.00
Pepin.....	316	7	1	6,739.25	935	1,402.50	8,141.75
Pierce.....	c948	47	8½	29,656.00	2,085	3,127.50	32,783.50
Poik.....	1,119	40		29,616.93	2,588	3,882.00	33,498.93
Portage.....	1,162	30	27½	18,303.17	3,108	4,662.00	22,965.17
Price.....	578	27		11,462.00	1,339	2,008.50	33,470.50
Racine.....	c640	250	15	25,718.53	1,000	1,500.00	27,218.53
Richland.....	c864	12	2	25,470.00	2,240	3,360.00	28,830.00
Rock.....	1,246	348	50	28,164.00	3,001	4,501.50	32,665.50
Rusk.....	600	2½		21,522.00	2,175	3,262.50	24,784.50
St. Croix.....	1,207	56		31,968.00	2,444	3,666.00	35,634.00
Sauk.....	1,600	15	5	33,393.00	2,800	4,200.00	37,593.00
Sawyer.....	300			29,605.00	c400	600.00	30,205.00
Shawano.....	920	127½	2½	38,952.00	3,000	4,500.00	43,452.00
Sheboygan.....	1,026	643	4	47,414.00	5,022	7,533.00	54,947.00
Taylor.....	580	32½	1	31,304.00	1,350	2,025.00	33,329.00
Trempealeau.....	c1,100	37½	2½	27,077.00	1,544	2,316.00	29,393.00
Vernon.....	1,374	75	10	31,687.00	2,653	3,979.50	35,666.50
Vilas.....	500			12,500.00	1,000	1,500.00	14,000.00
Walworth.....	968	722	17	39,346.45	1,610	2,415.00	41,761.45
Washington.....	500	9		15,482.00	1,000	1,500.00	16,982.00
Washington.....	670	400	20	42,485.00	c3,500	5,250.00	47,735.00
Waukesha.....	c1,160	400	16	43,658.00	c5,000	7,500.00	51,158.00
Waupaca.....	1,128	141	4	35,106.04	3,145	4,717.50	39,823.54
Waushara.....	1,029	136	2	17,455.00	3,080	4,620.00	22,105.00
Winnebago.....	851	513	9	33,543.28	2,675	4,012.50	37,555.78
Wood.....	843	10	4	24,669.00	1,555	2,332.50	27,001.50
Total.....	63,593	9,900	733½	1,924,625.88	171,491	257,236.50	2,181,262.38

^a Where figures are not given in these columns, no mileage has been reported.

^b Reports indicate that most of this tax is worked out at the rate of \$1.50 per day. Levy is not shown because it varies in the different townships, the usual rate being from 20 to 50 cents on each \$100 of taxable valuation.

^c Estimated in this Office.

