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TAXES ON FARM LANDS

NOT HIGH IN CAROLINA

Elsewhere in this issue will be found a table ranking the states of the Union according to the total tax borne by each acre of farm land in 1921-22. The table also shows the percent increase in taxes on each acre of farm land during the last eight years.

In the United States in 1921-22 the average acre of farm land paid a total tax of nearly 71 cents. This tax represents the total paid for state, county, and local purposes, virtually all the tax a farmer pays, especially in this state. In 1913-14 the average acre of farm land paid a tax of 31.4 cents. The tax on the average acre of farm land for the entire country has increased 126 percent during the eight-year period.

In North Carolina eight years ago the average acre of farm land paid a total tax of 16 cents, while in 1921-22 the total for county and local purposes was 44 cents. We have no state property tax. The tax burden borne by each acre of farm land has increased 169 percent in this state during the eight-year period.

Why the Increase

In only four states has the tax burden per acre increased faster on a percent basis than in North Carolina. This is largely due to the fact that the average acre of farm land in this state eight years ago paid a very small tax, so that a fair tax today means a big percent gain. The Revaluation Act of 1919 did much to cause land to be assessed at much nearer its true value, and is largely responsible for the large percent gain in taxes paid per acre of farm land.

But even today, when some farmers are complaining about high taxes, North Carolina farmers have just grounds to congratulate themselves. The average of farm land in this state bears a tax of only 44 cents, against an average of nearly 71 cents for the entire Union. In only 13 states does the average acre pay a smaller tax. These are mainly Southern and Rocky Mountain states. The New Jersey farmer pays \$2.22 in taxes on each acre, while in Indiana the farmers pay an average of \$2.09 per acre. The 44 cents paid in this state is very small in comparison with the rate paid in the majority of states.

Our Farmers Contented

We believe the people of this state, farmers and all, pay taxes more freely now than ever before in our history. It is hard to get our farmers wrought up over high taxes. True, some complain, and always will. But the complaints are not as audible as they used to be. Why? The answer is that this state has a logical tax system, the best tax system in the South, and perhaps the most equitable in the Union.

Our entire state machinery is supported through taxes paid by corporations, income taxes, inheritance taxes and the like. Practically every cent paid on real estate, especially the taxes paid on farm real estate, is spent in the county, and largely in the community, in which the property is located. This money is simply a cooperative investment in local public welfare—schools, roads, bridges, and the like. This money is spent on the people who pay the taxes. It all goes for local purposes. In no state does the tax paid on real estate and personal property do more for the community and county in which it is paid than in North Carolina. In no state does the farmer get more for his tax dollar than in this state. And our farmers realize it. They see exactly where and how their taxes are spent. And when people know that they are getting full benefit, they do not mind spending on themselves. Did any automobile owner complain over a three-cent tax on gasoline?

But a vital point is that the average acre of farm land in this state pays a rather small tax—44 cents to be exact. This is 27 cents less than the average for the United States. Now considering the fact that North Carolina is almost the first state in the Union in the annual value of farm products produced per acre, a low tax of 44 cents is even more significant. Land is capitalized largely according to its per-acre pro-

ducing power. Land that yields a big value per acre is valued high. So for a state that leads in per-acre production of crops, and ranks 35th in taxes paid per acre of farm land, certainly there is room for contentment. And especially so where practically every cent is spent in the community, and on the people who pay it.

The Empire State of the South continues her program of progress because her tax system is equitable and just. Certainly the farmers are not over-taxed, and what they pay they spend on themselves. They could not pay less taxes and hope to get more benefits.—S. H. H., Jr.

SOCIAL FORCES

The March number of The Journal of Social Forces prides itself upon the North Carolinians who have contributed articles dealing with the common good. Heretofore attention has been called to the distinguished writers from outside the state who have contributed; likewise in the May number there will be notable articles by Professor Franklin H. Giddings of Columbia University, Dean Roscoe Pound of Harvard University, Professor James H. Tufts and Charles E. Merriam of the University of Chicago, and many others. The March number also has a number of notable writers outside the state, but the special emphasis here is upon North Carolina contributors.

Among the articles listed are: The Social Hope by President W. L. Poteat of Wake Forest College; The Social Program of the Protestant Episcopal Church by Bishop Edwin Penick; The Work of Women's Organizations in the Church by Mrs. W. A. Newell of Winston-Salem; Community Organization and the Crowd Spirit by Jesse F. Steiner of the University of North Carolina; also from the University are articles by Professor Walter J. Matherly on Social Aspects of Labor Turnover, Professor Homer Hoyt on The Control of Social Forces, Professor E. C. Branson on Farm Tenancy in the South, and Professor Howard W. Odum on Fundamental Principles Underlying the Race Problems; while other North Carolinians contributing are Wiley B. Swift, on A Decade of Child Labor in North Carolina, Miss Emeth Tuttle on A Cripple Census Week in North Carolina, Miss Nell Battle Lewis on The North Carolina Conference for Social Work, and Mayor T. B. Eldridge of Raleigh on the new North Carolina Municipal Association.

One of the most interesting and stimulating articles that has appeared recently is that by Gerald W. Johnson, Mr. Babbitt Arrives at Erzerum, in which he describes in a critical way the relation of the average citizen to social progress in North Carolina. It is a challenge to thoughtful folk and presents a new viewpoint.

SUMMER MEDICAL COURSES

Arrangements for summer post-graduate medical courses for physicians to cover nearly all sections of the state not reached last year are now being made by the University Extension Division in cooperation with the Medical School, according to Chester D. Snell, director of the Division.

Three circuits of six centers each are to be organized and there will be a competent instructor for each circuit. Each group or class of doctors will receive twelve lectures and clinical demonstrations, there being one meeting a week. The courses will begin about June 18 and end September 8.

As a result of the success of this work in the central part of the state last summer, physicians in all sections of the state have requested that the system of postgraduate lectures and clinics be extended so as to reach them. Accordingly the University Extension Division is now busy organizing three circuits for this summer—a western circuit, a southern, and an eastern circuit.

On the western circuit the series of lectures and clinics will be given in the following places: Waynesville, Asheville, Marion, Morganton, Hickory, and Statesville. Dr. Frank A. Chapman, of Rush Medical College and Washing-

KNOW NORTH CAROLINA A Nebraska Verdict

I have just read your interesting editorial in the January 22 issue of The Observer, commenting on Professor Branson's astonishing revelations, showing the noteworthy progress of North Carolina within a few years, illuminated by comparison, or rather with contrasts, dating back to 20 years ago—along economical, educational, manufacturing, agricultural and other lines.

I admire your spirit of pride in your men of enterprise, when you say, "Not natural resources, but men make a state." I would vary and broaden the thought by saying, when "Men and natural resources are combined," as they have been in North Carolina—then you have a united power capable of producing such results as you mention in your splendid article. Without either, any state must become chronically paralyzed and stand still, instead of moving in the march of progress.

There is no state in this Union that has been so signally blessed with natural resources, or so favored by Providence also in natural advantages—climatically, topographically, geographically, and geologically, as your state has been. They are all factors, combined with the magnificent courage, determination and will power, and devotion of her sons to their state—to put her in the front line of the progressive march among all the most forward states of this country. The natural resources of your state are the lights that nature has placed on the hill tops to attract the attention of those who are in search—like the children of Israel—of a better, if not the promised land. And many have found it: Their efforts and capital combined have supplemented those of your people to the manor born, and made your state not only the pride of your own people, but the wonder of all others.

Your editorial, and the amazing figures and facts presented by Professor Branson, seem a revelation to people everywhere. To a non-resident, but not a stranger to North Carolina, the change they show, seems like a Rip Van Winkle sleep with its mystifying wake-up. I have a distinct recollection of the days immediately succeeding the "times that tried men's souls," during the unpleasantness between the north and the south, when the only axe-handle and pick-handle factory in Greensboro was a small affair, operated by hand labor. Now there are three immense establishments there—or more when I last visited Greensboro—in which almost everything that can be made from the second-growth hickory with which that part of your state abounds, is converted into something of commercial value. Col. McMahon, of Wisconsin, an ex-United States officer in the war just terminated, was the pioneer. He saw its hickory among the wonderful resources of your state, and was not slow in taking advantage of it. I remember distinctly when there was no manufacturing enterprise of any kind at High Point. Now there are, I think, 12 furniture factories there. Michigan men, soon after the close of the war, saw another of North Carolina's wonderful natural resources, in her magnificent walnut trees, and were not slow to avail themselves of the opportunity to invest money, with an absolute certainty of satisfactory returns—doing the state good as well as themselves. I marvel when I think of then and now—when your state holds such a commanding place in so many ways; when her educational appropriations have increased from \$1,000,000 to \$20,000,000 in 20 years; when her hard-surfaced roads have cost and are costing, in recent years, millions annually; when her manufactured articles for the year 1922 have exceeded \$82,000,000, and other state products in like marvelous proportions; when she ranks fifth in crop values among the states of the Union—an almost unbelievable exhibition for the good old agricultural state that once was credited only with the production of tar, pitch, and turpentine; and then, to top the climax of her marvelous development and progress, to find from Professor Branson's showing, that she paid for the year 1922 internal revenue tax to the United States government amounting to nearly \$122,500,000, to say nothing about state taxes, being surpassed in that figure by only seven other states, which were giants in development when she was scarcely known commercially.

Surely North Carolina is cashing in on her assets.—T. T. Duffy, Omaha, Nebraska, in Charlotte Observer.

ton Boulevard Hospital of Chicago, who gave one of the successful courses last summer, will be the instructor for this circuit. It is expected that the physicians for many miles around will come to these centers once a week for twelve weeks to hear Dr. Chapman's lectures on the subject of Internal Medicine and to take part in the clinics.

What will be known as the southern circuit will consist of centers at Raleigh, Sanford, Southern pines, Hamlet, Lumberton, and Fayetteville. Dr. F. Denette Adams, former Resident Physician of the Boston City Hospital and now of Washington, D. C., who gave the other course last summer, will be the instructor for this series. The subject will be Internal Medicine.

For the eastern circuit, centers are to be organized at Kinston, New Bern, Washington, Plymouth, Williamston, and Greenville. Dr. C. S. Burwell of Boston, Massachusetts, last year Resident Physician in the Johns Hopkins Hospital and now Director in the Out-Patient Department, will be the instructor for this circuit. The subject for the lectures and clinics for this circuit will be Internal Medicine with special emphasis on physical diagnosis.

Letters explaining this work in detail and containing application blanks are being mailed to physicians in the vicinity of all the centers on the three circuits. At least fifteen members are necessary in order for the series of lectures and clinics to be located in any of the cities or towns mentioned above. Should less than fifteen applications be received from any center, another town will have to be selected. However no such difficulty is anticipated, for due to the success of this work last summer it is expected that practically 100 percent of the physicians in the locality of the places chosen as centers will take part in the work this summer.

OUR CHEMICAL INDUSTRIES

II—Chemistry and Cotton

Cotton and cotton products are entirely dependent upon chemistry for their success. Some of the products of chemical investigation and production daily used and applied in the cotton mills of the state are lubrication and spindle oils, special alloy steels in the carding, combing, roving, and spinning machines, and more uniform and stronger cotton products resulting from humidification researches on thirsty cotton. Besides these remote chemical applications, the production of mercerized and dyed fabrics and yarn requires a very careful and scientific treatment of cotton products with chemicals.

Cotton is mercerized to produce a sheen so that the fabrics made from

the thread appear like silk. This effect is produced by passing the cotton yarn or fabric into caustic solutions, whose concentrations and temperatures must be within narrow limits to prevent the cotton from going into solution. The lye causes the formation of a hydro-

cellulose, and when this treated cotton is dried under tension to prevent shrinking, which would naturally result from such chemical treatment, the fibre changes into firm, twisted rods with a glossy surface. After once dried this new substance which was formerly cotton can be washed, the process of changing back to cotton being so slow as to make the life of the material longer than that of the pure cotton fabric. The product is much stronger than the original cotton and easier to dye, but is very susceptible to any bleaching treatment such as is given in some of our modern laundries, such treatment being more destructive to mercerized cotton than to raw cotton.

In the dyeing of well-washed hosiery as carried on at Burlington, the knitted hose are first subjected to the action of certain chemicals which bleach them to a pure white. This bleach treatment is very difficult, requiring great skill in the control of the strength of the solutions and the temperature and time of treatment, or otherwise the hose will be weakened and destroyed by the bleach. The bleached hosiery is washed free from bleach before it is placed in dye vats, where it remains for a specified time at a given temperature in solutions of the dyes. Subsequent batches of hosiery are dyed in the same dye vat until a certain amount of the dye is taken out. It is impossible to use up all the dye in the vat, a large amount of it remaining in the solution when it no longer dyes the hose. The dyer must be able to judge when the vat is sufficiently exhausted so as not to waste any more of the dye than is necessary.

These applications of chemistry to the cotton milling industry involve a capital investment of \$900,000, a plant valuation of \$250,000, a yearly production value of \$570,000, with 287 employees on a yearly payroll of \$170,000.

The plants in operation in this state are subsidiary to the big cotton milling interests, the latter sending their products to be treated to these conveniently located chemical treatment plants. The larger individual treatment plants are located at Burlington, Mt. Holly, and Tryon. Several small chemical treatment plants are also included in the buildings of the big cotton mills in the state.—Frank C. Vilibrandt, Professor of Industrial Chemistry, University of North Carolina.

TAXES ON FARM LANDS

Average Tax Per Acre of Farm Lands, 1921-22

Based on the U. S. Department of Agriculture's publication Weather, Crops, and Markets, March 17, 1923, and covering all taxes, state, county, and local, paid on farm land. The table ranks the states from high to low according to the average total tax per acre of farm land. The accompanying column shows the percent increase in taxes per acre from 1913-14 to 1921-22.

United States tax 70.9 cents per acre of farm land. North Carolina average 44 cents per acre, rank 35th. The average tax was 16 cents in North Carolina in 1913-14; eight-year increase 169 percent. United States average increase 126 percent.

S. H. Hobbs, Jr.

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Rank	States	Perct. Inc. 1913-14 to 1921-22	Tax per Acre 1921-22	Rank	States	Perct. Inc. 1913-14 to 1921-22	Tax per Acre 1921-22
1	New Jersey	132	\$2.22	23	Mississippi	159	.67
2	Indiana	131	2.09	26	Vermont	87	.65
3	Michigan	140	1.58	26	Florida	129	.65
4	Iowa	120	1.49	28	North Dakota	158	.63
5	Idaho	135	1.40	28	Kansas	129	.63
6	Ohio	104	1.24	30	Maine	72	.60
7	Illinois	122	1.23	31	Oklahoma	101	.57
7	Wisconsin	124	1.23	32	Tennessee	171	.53
9	Massachusetts	89	1.20	33	Kentucky	115	.52
10	New York	94	1.13	33	West Virginia	147	.52
11	Pennsylvania	92	1.11	35	North Carolina	169	.44
12	Rhode Island	68	.99	36	Nevada	105	.43
12	Connecticut	96	.99	37	Utah	76	.42
14	Minnesota	146	.91	37	Missouri	125	.39
15	Maryland	70	.85	38	Arkansas	143	.39
16	South Dakota	192	.80	38	Wyoming	104	.39
17	California	87	.78	41	South Carolina	162	.35
17	Oregon	190	.78	41	Texas	114	.35
19	Louisiana	157	.77	43	Virginia	76	.34
20	Washington	115	.70	44	New Mexico	72	.33
21	Colorado	240	.68	45	Georgia	88	.30
21	Delaware	82	.68	46	Alabama	88	.27
23	New Hampshire	89	.67	47	Montana	140	.16
23	Nebraska	149	.67	48	Arizona	0	.07