

THE UNIVERSITY OF NORTH CAROLINA NEWS LETTER

The news in this publication is released for the press on receipt.

Published Weekly by the University of North Carolina for the University Extension Division.

MARCH 11, 1925

CHAPEL HILL, N. C.
THE UNIVERSITY OF NORTH CAROLINA PRESS

VOL. XI, NO. 17

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Entered as second-class matter November 14, 1914, at the Postoffice at Chapel Hill, N. C., under the act of August 24, 1912

FEDERAL INCOME TAX RETURNS

INCOME TAX RETURNS

In total taxes paid into the Federal treasury in 1924 North Carolina was surpassed by only four states, New York, Pennsylvania, Illinois, and Michigan, in the order named. The North Carolina tax amounted to \$157,973,394, of which the miscellaneous tax amounted to \$139,800,237, and the income tax to \$18,173,157. Tobacco taxes contribute about 99 percent of our miscellaneous tax, or nearly 138 million dollars. In a way our tobacco tax is not properly credited to North Carolina since it is paid by the tobacco consumers of the nation. But the same is true of Federal taxes paid by other states on products which enter into interstate commerce. It is a North Carolina industry that is responsible for the tax, and thus it is North Carolina's contribution to the Federal Government.

This study, however, deals with personal income taxes and personal returns filed by counties. North Carolina does not rank high in income taxes paid, either to the Federal government or to the state, when ranked on a comparable basis. The total of Federal income taxes paid by individuals and corporations for the income year ending December 31, 1922, amounted to \$16,374,568. Of this total \$11,465,957 was paid by 3,486 corporations and \$4,908,611 was paid by 22,674 individuals.

How Counties Rank

The table which appears elsewhere shows how the one hundred counties of the state rank in the ratio of inhabitants who filed Federal personal income tax returns for the income year of 1922. New Hanover ranks first with one return filed for every 12.4 inhabitants in the county. Clay ranks last with one return for every 967.4 inhabitants. Or to state it in another way. In New Hanover county one return was filed for every two and a half families, upon an average, while in Clay county it required nearly two hundred families to produce one income tax payer. The other counties of the state fall between these two extremes. As a rule, the urban industrial counties, with a sprinkling of combination cotton-tobacco counties, lead, while the tidewater, mountain, and rural central state counties lag in the payment of income taxes.

North Carolina averages one return for every 45.7 inhabitants, or one return for every nine families upon an average, and only twenty counties rank above the state average. More than two-thirds of all the income taxpayers are in the twenty counties that rank highest in the table, and only one-third in the other eighty counties.

City People Pay

A study of the accompanying table shows clearly that income and profit taxes are paid largely by urban people, almost exclusively by people, who, for all practical purposes, might be classed as urban. It is reliably reported that of the quarter-million farmers of the state, probably not more than one hundred, strictly farmers, paid an income tax, either Federal or State, last year. All the counties which rank high in the table have large towns, or factories, or both. On the other hand, the counties that rank low are all strictly rural and agricultural. Even in the cotton and tobacco belt a county does not rank well unless it has a fairly large town with tradesmen and professional workers. To illustrate, Greene is perhaps as productive as Wilson but Greene, with no important town, ranks low, while Wilson ranks high.

A classification of the returns shows that exactly two-thirds of all income tax payers live in 27 towns of the state with more than 5,000 inhabitants each. The remaining one-third live largely in the 44 towns with fewer than 5,000 inhabitants.

Mecklenburg leads the counties of the state in total personal income tax returns filed, while Guilford, Buncombe, Forsyth, and Wake follow in the order named, all urban counties.

Greensboro First

Manifestly it is impossible to rank cities with absolute accuracy because of differences in suburban residence areas. But, using the 1920 Census of population, we find that Greensboro led the cities of the state in the proportion of her dwellers who filed income returns, with one return for every 5.7 inhabitants.

The following table shows the rank of the thirteen cities of the state, each of which filed more than eight hundred income tax returns. The table is based on the population as reported by the census, divided by the number of returns reported for 1922.

Rank	Cities	Returns	Inhabs.	Per Return
1	Greensboro	3,500	5.7	
2	Raleigh	3,440	7.1	
3	Charlotte	5,850	7.9	
4	Rocky Mount	1,600	8.0	
5	Asheville	3,510	8.1	
6	Wilmington	3,415	9.8	
7	Durham	2,120	10.2	
8	Wilson	980	10.8	
9	Fayetteville	815	10.9	
10	Winston-Salem	3,715	13.0	
11	Salisbury	1,010	13.9	
12	High Point	980	14.6	
13	Gastonia	890	15.4	

Thirteen cities filed a total of 38,715 returns, or two-thirds of all returns filed in the state, and most likely paid more than two-thirds of all personal income taxes paid to the Federal government. Yet the census reports that only eleven percent of the population of the state lives in these thirteen cities!—S. H. H., Jr.

FARM LIFE AND LEADERS

Contending that poor schools do not produce leaders, a study by the National Education Association, published in a research bulletin, says: "This fact is supported by evidence given in Who's Who. The census of 1870 is nearest the birth of most of the people now included in this publication. At the time of this census 26,952,301 people were living on farms in the United States and 11,606,070 were living in cities, towns, and villages.

"Since nearly 70 percent of our people were living on farms in 1870, and since most of the people listed in Who's Who were born around 1870, we would expect to find that most of those listed in Who's Who were born on farms. Just the opposite is the case.

"Although 70 percent of our people were living on farms in 1870, but 6,288, or 25.9 percent of the people, listed in Who's Who were born on farms. Although only 30 percent of our population in 1870 was living in cities, towns, and villages, this 30 percent has produced 17,990 notables or 74.1 percent of those listed in Who's Who.

"Stated differently, we may say:

"Each 1,000,000 people living in rural sections produced 233 notable men and women.

"Each 1,000,000 people living in urban sections produced 1,550 notable men and women.

"In proportion to population, over six times as many notable people are born in urban as in rural communities.

"The farm falls far short of contributing its proportionate share of the nation's leaders. It is popularly assumed that the rural environment is the most favorable for the development of greatness. The facts stamp this as another popular fallacy. It is in the towns and cities and villages that our leaders are born and educated. The handicap of the miserable educational facilities provided in many rural sections is too great for country children to overcome. Genius may 'out', but few of us are geniuses. Most of us need a good education to bring out the best that is in us.

"On the other hand, urban children enjoying the advantages of superior schools have had more than an equal opportunity to develop their talents and have claimed a lion's share of the places of leadership in the nation."—Information Service.

KNOW NORTH CAROLINA

Resort Resources

Nature has given North Carolina abundant possibilities for becoming a great resort state. The variety of altitudes, climate and scenery, and the location of the state make it sought by the tourist, while its salubrious climate attracts thousands of sick and overworked people who are seeking restoration to health and recuperated energies. With its ocean for the summer bathers, its sounds and rivers teaming with game and fish for the winter sportsman, its Sand Hill Country for the winter tourist, its mountain country, unsurpassed in scenery and salubrious climate, and open practically the year round, and lastly, with its system of highways, North Carolina offers to the tourist, the pleasure seeker, and the health seeker all that can be desired. It is very probable that North Carolina will develop into the foremost resort state of the Union.—From Know Your Own State—North Carolina, A Program for Women's Clubs issued by the University Extension Division.

CHILDREN OF OLD CAROLINA

Many bulletins on many varied subjects have been issued by the Extension Division of the University of North Carolina but its most recent issue is of a very different type in many ways from any of its previous publications. The title of this new bulletin is Children of Old Carolina, an Historical Drama for Children, by Miss Ethel T. Rockwell of the Bureau of Community Drama. This booklet is attractively bound in blue covers and is illustrated.

In her preface Miss Rockwell states that she has written Children of Old Carolina in order to meet an ever-growing demand for historical drama for large groups of children below high-school age. The Bureau of Community Drama has found it most difficult to supply this demand, for most pageants have been written for adult casts and are therefore utterly unsuited for production by children of high-school age, although again and again one witnesses the usually pathetic attempt to present the great personages of history. As a class exercise in the schoolroom it may be of considerable educational and inspirational value but as a big-out-door entertainment it falls far short of being either.

Children of Old Carolina on the other hand has been written for children to enjoy and to be staged by them. Always the author has kept in mind that the cast is to be composed of children and has tried to have them do the things that children of the various periods depicted would naturally have done. They sing the songs of the period, dance the dances, play the folk games, work at typical tasks, and talk about the great events of the day as they would have seen them through their childish eyes and have interpreted them. The pageant is offered with the earnest hope that it may help to fulfill some of the needs for worthwhile children's dramas.

The historical play is divided into eight parts, viz: The Children of the Lost Colony, of Primeval Days, of Old Colonial Days, of Westward Ho, of the Revolution, of Old Plantation Days, of the Confederacy, and of the New Freedom that was ushered in by Chas. B. Aycock. Each of these groups is introduced by the spirit of a dominant hero of the period, as Raleigh, Manteo, Moseley, Archdale, Graffenried, Waddell, Flora McDonald, Spangenberg, Boone, Harnett, Davie, Graham, Vance, and Aycock. There is also a Prologue and an Epilogue depicting the Children of Today.

AFFILIATION OF STUDENTS

The Christian Education Magazine gives the number of colleges belonging to each of the leading denominations in North Carolina, the number of students enrolled from the several churches and the relative percentages in state and church schools. The figures follow:

Institutions: Baptist, 2; Methodist, 5; Presbyterian, 5; Disciples, 2; Lutheran, 1; Friends, 1; Moravian, 1; State, 5; Independent, 1; total, 23.

Enrollment: Total, 10,587. Baptists, 2,746; Methodists, 3,580; Presbyterians, 1,857; Disciples, 457; Episcopalians, 513; Roman Catholics, 36; Lutherans, 327; Friends, 98; Moravians, 42.

Distribution: Baptists—in State institutions, 53 percent; in Baptist colleges, 31 percent; in all other colleges, 16 percent. Methodists—in State institutions, 50 percent; in Methodist colleges, 38 percent; in all other colleges, 22 percent. Presbyterians—in State institutions, 43 percent; in Presbyterian colleges, 46 percent; in all other colleges, 11 percent. Disciples—in State institutions, 33 percent; in Disciples colleges, 52 percent; in all other colleges, 15 percent.

In the Baptist colleges of this state 79 percent of the students are Baptists; in the Methodist colleges 73 percent are Methodists; in the Presbyterian colleges 77 percent are Presbyterians; in the Disciples colleges 61 percent are Disciples; in Friends colleges 40 percent are Friends; in the Lutheran college 72 percent are Lutherans; and in the Moravian college only 13 percent are Moravians.

FATHERS OF GREAT MEN

Mr. S. S. Visher, the geographer, has taken the trouble to determine the occupations of the fathers of 18,400 persons who figure in the last issue of Who's Who in America. According to him, men of ability are born much more frequently in the families of professional men than in any other. Differentiating among professions he found that one hundred fathers in each of the following groups average a certain number of distinguished sons thus:

Engineers	6
Physicians	1.0
Methodist clergy	1.0
Lawyers	1.9
Baptist clergy	2.3
Sea captains and pilots	2.4
Universalist clergy	7.0
Presbyterian clergy	9.0
Episcopal clergy	11.7
Congregational clergy	12.5
Unitarian clergy	15.0

—Current Opinion.

SAVINGS

Savings represent much more than mere money value. They are the proof that the saver is worth something in himself. Any fool can waste, any fool can meddle; but it takes something of a man to save and the more he saves the more of a man does it make of him. Waste and extravagance unsettle a man's mind for every crisis; thrift, which means some form of self-restraint, steadies it.—Rudyard Kipling.

FEDERAL INCOME TAX RETURNS

In North Carolina for the Income Year 1922

Based on Statistics of Income for 1922, Federal Treasury Department, and the 1922 census estimate of population, showing (1) the number of inhabitants per Federal income tax return for each county in the state for the income year of 1922, and (2) the total number of returns filed for each county.

New Hanover ranks first with one return for every 12.4 inhabitants, while Mecklenburg leads in total number of returns filed, 5,956. Clay ranks last, both in total number of returns, five, and in inhabitants per return, 967.4. As a rule the urban, industrial, and cotton-tobacco counties lead, while the Tidewater, Mountain, and rural Piedmont counties rank poor.

State average one return for every 45.7 inhabitants, or one for every nine families. Only twenty counties rank above the state average, while eighty counties rank below the state average.

Hill Yarbrough, Franklin county
Department of Rural Social-Economics, University of North Carolina.

Rank	Counties	Total No.	No. Inhab.	Rank	Counties	Total No.	No. Inhab.
Returns Per Return				Returns Per Return			
1	New Hanover	3,430	12.4	51	Caldwell	210	96.8
2	Mecklenburg	5,956	14.1	52	Person	200	96.9
3	Buncombe	3,930	17.2	53	Martin	210	102.9
4	Guilford	4,810	17.4	54	Rutherford	300	107.3
5	Edgecombe	2,070	19.1	54	Swain	130	107.3
6	Durham	2,200	20.0	56	Randolph	280	111.4
7	Wake	3,750	20.8	57	Johnston	440	115.8
8	Forsyth	3,850	22.0	58	Duplin	260	120.9
9	Pasquotank	610	29.3	59	Anson	240	121.1
10	Richmond	910	29.7	60	Harnett	240	124.5
11	Rowan	1,470	31.1	61	Hertford	130	127.0
12	Wilson	1,140	34.2	62	Pamlico	70	*129.4
13	Craven	860	34.8	63	Hoke	90	134.9
14	Cumberland	950	38.2	64	Northampton	150	156.0
15	Alamance	860	39.2	65	Tyrrell	30	*161.6
16	Vance	600	39.4	66	Mitchell	70	163.0
17	Lenoir	760	41.1	67	Jackson	80	168.7
18	Chowan	255	*41.8	68	Franklin	160	169.8
19	Lee	330	42.1	69	Davie	80	170.3
20	Gaston	1,270	43.2	70	Bertie	140	171.7
21	Henderson	370	50.7	71	Cherokee	90	172.5
22	Wayne	880	51.9	72	Dare	30	172.9
23	Halifax	840	53.9	73	Lincoln	100	180.5
24	Carteret	290	54.4	74	Brunswick	80	187.2
25	Beaufort	570	54.5	75	Sampson	200	187.7
26	Rockingham	840	54.9	76	Wilkes	170	195.6
27	Davidson	640	57.3	77	Alexander	60	206.0
28	Moore	390	57.7	78	Avery	50	210.2
29	Pitt	840	57.8	79	Onslow	70	212.1
30	Cabarrus	590	60.3	80	Chatham	110	219.2
31	Iredell	640	60.7	81	Nash	190	226.0
32	Catawba	580	60.9	82	Stokes	90	229.8
33	McDowell	270	65.1	83	Currituck	30	*242.2
34	Orange	280	66.5	84	Pender	60	*246.4
35	Scotland	230	68.0	85	Madison	80	*251.0
36	Haywood	330	73.1	86	Bladen	80	252.6
37	Warren	280	78.3	87	Jones	40	255.4
38	Surry	420	78.9	88	Camden	20	*269.1
39	Stanly	340	86.3	89	Watauga	50	274.2
40	Granville	310	88.0	90	Yancey	60	317.4
41	Robeson	640	88.5	91	Macon	40	326.6
42	Washington	130	88.6	92	Gates	30	351.9
43	Transylvania	110	89.5	93	Ashe	60	358.3
44	Union	410	89.6	94	Hyde	20	*419.3
45	Montgomery	160	*91.2	95	Greene	40	425.4
46	Polk	100	91.3	96	Graham	10	490.3
47	Columbus	330	92.9	97	Caswell	30	533.0
47	Perquimans	120	92.9	98	Yadkin	30	554.6
49	Burke	250	95.1	99	Alleghany	10	*740.3
50	Cleveland	370	95.9	100	Clay	5	967.4

Miscellaneous 43

*Population figure of 1920 U. S. Census used.