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## PERSONAL INCOME TAXPAYERS

### HAND-MADE AGRICULTURE

In the use of farm machinery in the production of agricultural products North Carolina stands almost at the foot among the states of the Union, and also in the use of electricity on farms for lighting purposes and for operating labor-saving farm machinery North Carolina is almost last in the United States. Only four states have more developed electric power than ours, but precious little of the power is used by the seventy percent of our people who live in the open country.

More so than almost any other state in the Union North Carolina's agricultural wealth is wrung from the soil by the sweat of human hands and human backs. Labor-saving, profit-producing farm machinery is the exception, not the rule, on the farms of this state, and the same might also be said with reference to home comforts and conveniences in North Carolina farm homes. Witness the almost universal absence of running water, electric light and power, bath tubs, and sanitary sewage disposal in our farm homes.

The following facts, as reported by the United States Department of Agriculture, throw a flood of light on the vast amount of back-sweating North Carolina farmers must do in producing our large annual aggregate total of crop wealth.

### How We Rank

In investment in farm machinery per farm only four states rank below us. In average primary horsepower per farm only four states rank below North Carolina. There are several states that average ten times as much horsepower per farm as North Carolina. In other words it takes ten farms in North Carolina to exhibit as much power as one farm in almost any middle-western state.

In average primary horsepower used per farm worker only four states rank below us. In North Carolina the average farm worker is reinforced with 1.4 primary horsepower. In North Dakota the average farm worker is reinforced with 14.1 horsepower.

In average horsepower hours per farm per year only two states rank below North Carolina, namely Alabama and Mississippi. Virginia uses nearly twice as much power per farm as North Carolina.

There is a strong correlation between machinery available and value of crops produced per farm worker. Alabama ranks last in farm machinery and next to the bottom in crop wealth per worker. South Dakota leads in machinery and in crop wealth per worker.

### Back-Sweaters

For the most part North Carolina's agricultural wealth is produced by the sweat of the back. An enormous amount of human labor is exacted in producing our two great hand-made cash crops—cotton and tobacco. Very little machinery can be used in the production of either of these two crops.

### Small Farms

Three-fourths of the land area of North Carolina is not used for any agricultural purpose. Barely more than one-fifth of our land area is under the plow.

In cultivated acres per farm North Carolina ranked next to last in 1919, and more than likely our cultivated acres per farm now average less than in any other state. Our average farm worker tills fewer acres of land than the average for any other state in the Union.

The cause, of course, lies in the crops we choose to grow, intensive hand-made crops in the production of which very little machinery can be used, accentuated by the presence of overwhelming tenant ratios in the cotton and tobacco belts.

### Some Results

The results are seen in the relatively low rank North Carolina occupies (1) in gross agricultural wealth produced per farm and per farm worker, (2) in the net wealth produced after production costs have been deducted, and (3) in the value of farm property per farm. We rank far lower in retained wealth than in produced wealth. Our high rank in aggregate crop values gets our farmers nowhere in particular. The thing that counts is the net wealth produced

annually per farm worker, and the accumulated wealth per farm over a long period of time. It is the net wealth produced and accumulated per farm worker that determines the standard of living of our farm people, and not the gross production for the entire state.

Ours is a machine age. The people of the earth who by choice or necessity fail to reinforce human labor with other forms of power have low standards of living. Those nations and states whose individuals reinforce human labor with a judicious use of labor-saving profit-producing machinery are the ones which enjoy high standards of living. It is just as true in agriculture as it is in industry.

### MECKLENBURG SURVEY

A comprehensive survey of Charlotte and Mecklenburg county will be made this fall by students at the University of North Carolina. C. O. Kuester, business manager of the Chamber of Commerce, yesterday closed negotiations for such a book with E. T. Thompson, instructor in the department of rural social-economics at the university.

Mr. Thompson will first endeavor to interest members of the Mecklenburg county club at the institution in compiling the data. Students in his department will do much of the work in research. Several of them will be sent here to go over the field with the purpose of gathering information to be incorporated in the book. Mr. Kuester will visit the university early in the fall to address the county club and describe what he has in mind about the survey.

### Copies to Schools

The Chamber of Commerce will have 3,000 copies printed at a cost of about \$1,000. The book will go to press about February 1. Copies will be furnished the schools of the county for use in their work. Such a survey of Rockingham county, Virginia, is used as a textbook in the schools of that county, while other surveys are used by club women in their courses of study. It will be a valuable publication, Mr. Kuester points out, saying that he wants it to be the most comprehensive and best of any county survey yet made by the university.

There will be about a dozen chapters in the book, which will be printed on good paper. The first chapter will likely consider the historical background of Mecklenburg county. Its towns will be described and natural resources considered. Industries and opportunities will come in for considerable attention, while facts about the people will be an important portion of the publication. Wealth and taxation, schools, farm conditions and practices, food and feed production, evidences of progress, social and civic organizations, city and county government, churches and schools, markets and problems and their solution will be described with considerable detail.

### Thirteen Such Surveys

"Self-acquaintance" is the primary object of the county survey, according to Mr. Thompson. Such a book, he says, has in convenient form practically all the principal facts about the county. Thirteen such surveys have been made in North Carolina, seven in Virginia and seven in South Carolina. The University of Tennessee and the University of Arkansas have taken up the idea.

The students at the University of North Carolina under the direction of Dr. E. C. Branson, head of the department of rural social-economics, and his assistants have made surveys of Davidson, Buncombe, Rutherford, Pitt, Gaston, Rockingham, Forsyth, Randolph, Durham, Wake, Johnston, Sampson, and Halifax counties.—Charlotte Observer.

### THE MASONIC LOAN FUND

The Masons of North Carolina stand four-square for education. Not only have they, in every way possible, spoken and written and pleaded for it, but they are providing means through loan funds to help college students and teachers taking training courses where the service is needed. These funds are now available to worthy and ambitious students in each of the 28 institutions in our state.

This loan fund is provided by the Grand Lodge, the Grand Chapter, the

### TRUE SCHOLARSHIP

What counts in a man or in a nation is not what the man or the nation can do, but what he or it actually does. Scholarship that consists in mere learning, but finds no expression in production, just as ability to shoot well at clay pigeons, may be of interest and value to him, but it ranks no higher unless it finds expression in achievement. From the standpoint of the nation, and from the broader standpoint of mankind, scholarship is of worth chiefly when it is productive, when the scholar not merely receives or acquires but gives.—Theodore Roosevelt.

Grand Commandery and the Scottish Rite acting together. The fund, now amounting to \$35,000, is growing at the annual rate of \$10,000 and will receive regular increments until the grand aim of building the fund to the point when there will be in the various institutions Masonic loan funds equivalent to \$20 for each student taking a teacher training course, \$10 for each girl student and \$5 for each boy student is reached. With 14,000 students under the conditions described \$35,000 represents a per capita of only \$2.50. The objective of the committee in charge of the loan funds, therefore, is seen to be a high one. Many annual additions must be made before the aim is attained to, but such is the temper of the Masonic fraternity that time is the only factor involved in the matter.

The Masons have blazed the way. If the other friends of our colleges will put a shoulder to the wheel and do their part no young man or young woman in North Carolina will fail to receive adequate help through college or training school when it is needed. Particularly should alumni arouse themselves to the need for cooperation. In building up loan funds the Masons desire that they shall not only be a direct help to students themselves but it is the hope that their activity will bring about more general public activity along the same line.

The loan funds are not established to serve the sons and daughters of Masons. They are literally pro bono publico. The Mason does not consider whether the student applicant's father or brother or grandfather has passed the Tyler's door or not. The committee in charge of the fund does not have anything to do with making loans.

It takes no part in passing on the worthiness or scholastic standing of the applicant. The money is merely placed in the custody of the 28 institutions of North Carolina to be used where the college administration thinks it is most needed and will do most good.

The great aim of the Masonic fraternity is to do all in its power to give a death-blow to ignorance; to induce every boy and girl, young man and young woman, to receive the highest degree of education possible, and to extend friendly loans to every student going through college in want of financial accommodation.—The Orphan's Friend.

### COMMUNITY SPIRIT

Aristotle defines man as a social animal. There is no known point in human development in which man was not associated in some loose form of social organism, from which fact the philosopher formulated his deduction. Reduced to its elements, this means that man's wants, both material and social, can be supplied wholly only by interaction, which is the distinguishing characteristic of the social status. It follows, therefore, that the social fabric is high or low in the degree that the social relation is weak or strong; and that society is progressive just in the proportion that the social relation is highly developed and permanently maintained.

Community spirit is the collective sense of social relation, and in order that it may be an effective force in progress and development, it must be fact, not theory. As a man is measured by his personal conduct, so community spirit is measured by its cohesiveness; and the cohesive principle is strong or weak in just the degree that the social relation is enlightened and informed.

From another angle, community spirit

is the measure of society's unselfishness.

Whether he will or no, man cannot exist as a separate and distinct unit. He is subject to the effects and reactions of exchange and these have no existence apart from social contact. The things of collective community life are wholesome and valuable only in the proportion that the individual units contribute of their unselfish desires.

Finally, the matter is this: A progressive community is one of highly developed community spirit, and a highly developed community spirit is the ratio of unselfish individual contribution.—Wilmington Morning Star.

### NORTH CAROLINA HOMICIDES

North Carolina contributed more than its quota to the crime wave of the nation during the past year, 299 deaths being designated as homicides in returns made on death certificates filed with the State Board of Health for 1924. Chicago, with a record of more than a murder per day for the year, may have led the country, but this state ranks well up in the forefront.

Typhoid fever not so long ago was a large factor in the death rate of the state. It has been one of the causes of death against which both state and local health authorities have waged a major offensive. Now murders and automobile accidents each levy a greater annual toll of human life than does this once prevalent and dreaded disease.

The records show more than double the number of negro victims among the homicides as compared with the whites. The distribution is 94 white, 201 negro, and 4 Indian.

The homicides are divided into four classifications. Of the total, 235 were killed with firearms, 47 by knives or other piercing instruments, 6 were babies killed closely following birth, and 11 were killed by other means.—State Board of Health.

### NURSING IN MARYLAND

Organized public health nursing, under the direction of the state department of health, is now carried on in 21 of the 23 counties of Maryland, according to a statement issued by the department. The total number of nurses engaged in the county work is 42. In view of the importance of the work done for mothers and children and the large proportion of the time of the nurse that is spent in service of that character, the department of health has made appropriations in 11 counties to supplement the amount each county was able to raise for the purpose. These appropriations are made with the understanding that as the work develops and its usefulness is demonstrated the expense will gradually be assumed locally.—Rural America.

### FEDERAL INCOME TAXPAYERS FOR 1923

#### Percent of Total Population Filing Personal Returns

In the following table, based on Statistics of Income, Federal Treasury Department, the states are ranked according to the percent of the total population filing federal personal income tax returns for the income year 1923. The accompanying column shows the number of returns filed by each state. A large percent of individuals, and corporations as well, who file returns actually pay no tax.

In California 13.6 percent of the inhabitants filed federal income tax returns. In Mississippi only 1.56 percent filed personal returns. For the United States 6.94 percent of the population filed personal income tax returns.

For North Carolina, 68,191 returns were filed, which represents 2.69 percent of the population. However, the average net income per return was \$3,414.84, which was practically the average for all the states.

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Rank	States	Number personal returns	Percent pop. filing returns	Rank	States	Number personal returns	Percent pop. filing returns
1	California	517,109	13.59	25	Indiana	178,291	5.94
2	Nevada	10,467	13.52	26	West Virginia	89,263	5.75
3	New York	1,221,654	11.27	27	Missouri	192,282	5.58
4	Wyoming	23,246	10.97	28	Iowa	135,864	5.50
5	Rhode Island	66,965	10.68	29	Minnesota	134,360	5.38
6	Massachusetts	415,100	10.38	30	Idaho	25,012	5.32
7	Connecticut	149,820	10.15	31	Nebraska	70,545	5.29
8	Illinois	676,489	9.96	32	Kansas	86,291	4.80
9	Washington	136,057	9.14	33	Florida	49,591	4.74
10	Michigan	350,072	8.80	34	Texas	200,683	4.06
11	New Jersey	293,503	8.68	35	Louisiana	67,440	3.65
12	Maryland	127,770	8.49	36	South Dakota	21,928	3.35
13	Oregon	69,123	8.40	37	New Mexico	12,202	3.28
14	Delaware	19,202	8.33	38	Oklahoma	70,189	3.25
15	New Hampshire	36,876	8.24	39	Virginia	77,451	3.23
16	Pennsylvania	740,478	8.14	40	Kentucky	79,031	3.21
17	Ohio	463,017	7.57	41	Tennessee	69,081	2.89
18	Colorado	72,366	7.31	42	North Dakota	18,054	2.69
19	Wisconsin	194,050	7.08	43	North Carolina	68,195	2.54
20	Montana	42,809	7.00	44	Georgia	71,341	2.28
21	Utah	30,242	6.94	45	Alabama	51,045	2.11
22	Maine	48,485	6.23	46	Arkansas	35,788	1.97
23	Vermont	21,752	6.17	47	South Carolina	28,225	1.62
24	Arizona	22,899	6.01	48	Mississippi	27,851	1.56