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FARM-LAND TAX-VALUES

LAND TAX VALUES

It is generally conceded that the famous revaluation year of 1920 resulted in the uniform listing of property the state over at something like its true value. We are presenting elsewhere a table which shows the average tax value of land per acre in 1920 and five years later, 1925. The table does not include real estate inside incorporated towns and cities, nor does it include manufacturing properties outside incorporated places, nor mineral, timber or water-power properties unless a part of farm property. For all practical purposes the table may be considered as referring to farm real estate.

In the accompanying table column number one gives the average per acre value of land as listed for taxation in 1920. Column number two gives the average per acre value of land as listed for taxation in 1925. The third column shows the average per acre increase or decrease in the tax value of land during the five-year period. The counties are ranked according to the third column, the county showing the largest per acre increase (Burke) coming first, and the county showing the largest per acre decrease (Scotland) coming last.

Increases and Decreases

The table shows that in twenty-two counties the average per acre tax value of land increased, the increase ranging from twenty-two dollars and fifty-seven cents in Burke to fifteen cents in McDowell.

The average per acre tax value of land decreased in seventy-eight counties, from six cents per acre in Iredell to thirty-nine dollars and fifty-four cents in Scotland. Thus land values on the tax books have increased in nearly a fourth of the counties and have decreased in slightly more than three-fourths of the counties. The maximum increase added to the maximum decrease gives a total maximum per acre 'spread' of sixty-two dollars and eleven cents from the 1920 revaluation values. The state average decrease in the tax value of land during the five-year period was six dollars and nine cents.

East-West Contrasts

Tax values have held up much better in the western half of the state than in the eastern half. Of the twenty-two counties showing an increase in per acre tax values, nineteen are in the western half of the state and only three in the eastern half. Of the twenty-four counties with average decreases in tax values of more than ten dollars per acre, nineteen are in the eastern half of the state and only five in the western half.

The Tidewater counties have held up better than the cotton and tobacco counties of the Coastal Plains. In fact the counties showing the largest decreases in tax value of land are the combination cotton-tobacco belt counties of which there are about two dozen centered around Wilson. These counties led the world in cash crop wealth production but they do not seem able to retain much of the wealth produced, and it is this great cash crop center that has experienced the greatest slump in land values, judging by the tax books.

The Piedmont and Mountain areas have held their own remarkably well during this period. The only area in the western half of the state that has shown a noticeable tendency to decrease land tax values is the tier of counties along the Virginia border from Person through Watauga.

Irregular Counties

However, the thing that complicates matters is the fact that there are growing exceptions to any rule about regional increases and decreases. Some counties have increased their values while neighboring counties with similar or better conditions have decreased theirs. In other words, the good result of revaluation, the uniform listing of property, has been lost, and very likely there is less uniformity in listing property now than before revaluation.

If we assume that land, including buildings, was listed uniformly and at approximately its true value in 1920, then the five-year changes in per acre values call for explanation. There can

be only two explanations: (1) real changes in land values, and (2) tampering with the tax values,—getting horizontal reductions, and so forth. There has probably been more of the latter than of the former.

Five years ago the counties that led in country land values on the tax books were the great cash crop counties of the Coastal Plains—Wilson, Wayne, Pitt, and their neighbors. Today the counties that lead in country land values on the tax books are located mainly in the Piedmont areas,—Durham, Gaston, Forsyth, Cabarrus and others. Coastal Plains soils are far more productive than Piedmont soils, but manifestly there are other factors than fertility that determine the value of country real estate.—S. H. H., Jr.

FARM LAND VALUES DECLINE

Farm real estate values in the United States averaged about 30 percent lower on March 1, 1926, than on March 1, 1920, according to a report by the United States Department of Agriculture. In general the most severe declines in farm valuations since 1920 have been recorded in the states of the Middle West raising grain and livestock. There have been severe declines in several of the Mountain states and in certain cotton states.

In a region comprising primarily the North Atlantic states and extending westward into Michigan and Wisconsin and southward into Delaware, Maryland and the Virginias, farm land values declined comparatively little. The same is true of cutover country of northern Minnesota, northern Wisconsin, and the upper peninsula of Michigan. In the Texas Panhandle sharp increases in farm values have accompanied the conversion of cattle ranches into cotton farms.

Sustained or increased values in western Kansas have been associated with increased acreage of wheat, in turn partly the outcome of a shift from grazing which was aided by the development of improved power machinery. Increases noted in western North Carolina were in no small degree attributable to residential and recreational development, a situation true also of sections of Florida and California.

It is estimated on the basis of the data collected by the department that the average value of farm real estate per acre in the United States on March 1, 1926, was \$76.47, compared with \$107.89 on March 1, 1920. These figures are somewhat higher than those given in the 1925 census. They show about the same relative changes, however. More importance is attached by the department to these relative changes than to the absolute values indicated. It is pointed out that the census figures represent an enumeration of all farms, whereas the 'bureau' index is based upon sample data.—Rural America.

THE NEW JERSEY PLAN

The New Jersey county library idea is state, county and community combined, each doing its part, giving its contribution toward the cost and having its share in the labor and service, one working through the other never in competition, and each having the greatest measure of independence possible to efficient service.

In New Jersey the county libraries consist of offices at headquarters, usually in the county courthouse, a branch or station in every community no matter how small, a permanent reference collection and loan collection for supplementary and general reading in every school.

The Idea at Work

The number of stations in the counties so far organized ranges from ninety-one in the most sparsely settled county to one hundred and forty-nine in the largest county. The volumes at these stations range from fifty to several thousand, according to the size of the community. As one county library said in its statement to the people at the time of organization, "Each community is accredited with one book per inhabitant." In smaller places it is necessary to have more than one volume per inhabitant so that the people may have a choice. There is regu-

KNOW NORTH CAROLINA 2. Knitting Industry

The knitting industry is second in importance among the textile group of the state. Our textile development is confined largely to the manufacture of spun yarns with weaving and knitting coming more and more into prominence. We have only recently begun to turn our yarns into finished goods. In gradually passing from a producer of coarse and fine yarns to a manufacturer of finished goods we are only repeating the history of the textile industry of other regions.

There are one hundred and twenty-nine active knitting mills in North Carolina. Forty-five of these have been established during the last seven years, and eighty-eight, or more than two-thirds of them, since 1910.

The principal products of our knitting mills are cotton hose, sheets, and drawers, union suits and half hose.

The capital stock of our knitting mills is approximately thirty-seven million dollars. This includes a conservative allowance for several mills that failed to report on this item.

The annual value of output, including estimates for mills failing to report on this item, is approximately fifty million dollars. The value of output for 1925-26 was considerably larger than for 1924-25.

Knitting mill employees number approximately fifteen thousand, including estimates for several mills not reporting on this item. Nearly two-thirds of the employees are women, nearly one-third men, and two and a half percent are children between fourteen and sixteen years of age.

Ten hours constitutes a day's work and sixty hours a week's work.

lar and frequent exchange of books between stations and headquarters, so that every book is kept continually in service. Each county is supplied with a car fitted with shelves for the ready transportation of books. A trained librarian selected for personal fitness for the work is at the head of each county library. This librarian goes with the books to the people making regular trips in the book car over stated routes, visiting each school and station, at intervals of about one month. She leaves new books and takes away those no longer being read, allowing the librarian and local committee to select others in their place from the stock on the shelves of the car. By such exchange no book stands unused on the shelves of a branch and each community has a continual supply of new books. The arrangement of the books on shelves allows a choice of books by the station custodian or branch librarian. This is a greatly prized privilege. The librarian upon these visits advises with those in charge of the branch or station, talks with the people and straightens out problems. Any particular book wanted may be had at any time by mail or special delivery, and upon emergency calls the librarian or assistant will make a special visit. The office at headquarters acts as a central bureau for information and reference service for all branches and stations.

Library Commission Helps

The Public Library Commission gives to the county library upon organization fifty books for each station established, and each successive year a sufficient number of books to keep intact the initial collection. These books are selected by the county librarian. It also pays to the county library every year a certain amount of money for each school building served. In addition it lends books on special call and aids whenever asked with advice and personal service. After the organization of a library in a county, the Commission works in that county only through the county library, except in exempt towns.

To say that seven county libraries have circulated upward of two million books from branches does not convey the real work done. The ultimate value of the work consists in awakening a desire for book service, creating a belief in the printed word as a vital factor in life, bringing books to people who have never been able to obtain them before, in giving reference service to the man in the country, in promoting a happier, better and more efficient rural life,—that is the real work of the new development.—Excerpts from article in Library Journal, on Equalizing Library Opportunities.

TAX VALUE OF FARM LAND PER ACRE, 1920 AND 1925

Five-Year Increase or Decrease in Per Acre Value

The following table, based on reports of the State Department of Revenue, is designed to show the change in per acre tax value of land since the revaluation year. Column 1 gives the average tax value of land per acre for 1920; column 2 the average tax value of land per acre for 1925; and column 3 the average per acre tax value increases and decreases. The counties are ranked according to the third column, from largest increase to largest decrease. That is, in Burke county the average tax value of land increased \$22.57 per acre during the five-year period, while in Scotland county there was an average per acre decrease in tax value of \$39.54.

The table covers mainly farm real estate—land and buildings. It does not include town real estate, nor manufacturing properties outside incorporated towns, nor mineral, timber, and water-power properties owned by corporations.

State average tax value of land per acre in 1920 was \$39.49, and in 1925 it was \$33.40, a five-year decrease of \$6.09 per acre.

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Rank	County	Average tax value of land per acre 1920	Average tax value of land per acre 1925	Average tax value increase or decrease 1920-25
		(1)	(2)	(3)
				Increase
1	Burke.....	\$20.60	\$43.17	\$22.57
2	Cabarrus.....	44.81	66.93	22.12
3	Durham.....	70.72	87.50	16.78
4	New Hanover.....	52.56	62.73	10.17
5	Stanly.....	41.10	50.21	9.11
6	Forsyth.....	68.74	76.06	8.32
7	Vance.....	44.61	51.55	6.94
8	Henderson.....	37.90	44.67	6.77
9	Chowan.....	33.68	40.40	6.72
10	Caldwell.....	28.28	33.48	5.20
11	Craven.....	20.23	24.79	4.56
12	Davidson.....	25.44	30.42	3.98
13	Gaston.....	79.32	82.71	3.39
14	Clay.....	13.28	16.21	2.93
15	Mitchell.....	26.76	29.10	2.34
16	Moore.....	25.54	27.45	1.91
17	Macon.....	16.12	17.93	1.81
18	Guilford.....	60.31	61.62	1.31
19	Lee.....	28.78	29.67	.89
20	Cherokee.....	9.33	10.19	.86
21	Graham.....	10.76	11.58	.82
22	McDowell.....	13.03	13.18	.15
				Decrease
23	Iredell.....	39.60	39.54	.06
24	Gates.....	22.43	22.09	.34
25	Richmond.....	30.11	29.73	.38
26	Stokes.....	29.65	28.95	.60
27	Montgomery.....	17.60	16.60	1.00
28	Yancey.....	35.18	34.08	1.10
29	Avery.....	26.18	25.03	1.15
30	Granville.....	35.24	33.94	1.30
31	Orange.....	32.10	30.60	1.50
32	Dare.....	7.94	6.34	1.60
33	Hyde.....	12.44	10.61	1.83
34	Rowan.....	53.14	51.20	1.94
35	Alamance.....	34.38	32.41	1.97
36	Brunswick.....	13.52	11.43	2.09
37	Jackson.....	19.13	16.96	2.17
38	Transylvania.....	21.30	18.92	2.38
39	Buncombe.....	61.47	58.80	2.67
40	Bladen.....	18.57	15.82	2.75
41	Perquimans.....	30.27	27.51	2.76
42	Mecklenburg.....	61.55	58.69	2.86
43	Catawba.....	48.11	45.03	3.08
44	Rutherford.....	36.27	31.99	3.28
45	Cleveland.....	56.78	53.44	3.30
46	Pender.....	15.89	12.55	3.34
47	Polk.....	31.20	27.82	3.38
48	Anson.....	31.32	27.63	3.69
49	Pamlico.....	26.45	22.65	3.80
50	Pasquotank.....	49.91	45.30	4.61
51	Cumberland.....	35.55	30.46	4.65
52	Swain.....	17.61	12.90	4.71
53	Rockingham.....	40.86	35.82	5.04
54	Washingon.....	27.17	21.90	5.27
55	Columbus.....	25.68	20.35	5.33
56	Chatham.....	22.59	17.13	5.46
57	Wilkes.....	21.85	16.00	5.85
58	Onslow.....	23.81	17.93	5.88
59	Person.....	39.63	33.60	5.98
60	Carteret.....	20.02	15.99	6.03
61	Camden.....	24.03	17.84	6.19
62	Currituck.....	37.13	30.46	6.67
63	Randolph.....	27.46	20.44	7.02
64	Alexander.....	31.93	24.56	7.37
65	Lincoln.....	39.86	32.35	7.51
66	Duplin.....	43.23	35.63	7.55
67	Bertie.....	29.41	21.74	7.67
68	Surry.....	38.75	31.09	7.69
69	Madison.....	26.78	17.79	7.99
70	Davie.....	46.95	38.47	8.48
71	Sampson.....	35.63	26.55	9.08
72	Union.....	42.51	33.42	9.09
73	Yadkin.....	39.84	30.64	9.20
74	Northampton.....	32.10	22.56	9.54
75	Warren.....	37.51	27.83	9.68
76	Tyrrell.....	26.34	17.69	9.71
77	Jones.....	27.95	17.78	10.17
78	Haywood.....	40.05	30.05	10.45
79	Wake.....	54.83	44.04	10.79
80	Caswell.....	33.87	21.89	11.98
81	Watauga.....	39.37	27.44	11.93
82	Beaufort.....	44.05	30.85	13.17
83	Alleghany.....	36.09	23.73	13.36
84	Hertford.....	41.03	27.31	13.72
85	Hoke.....	56.57	42.70	13.87
86	Harnett.....	43.37	38.36	15.01
87	Ashe.....	44.61	29.42	15.29
88	Halifax.....	44.62	27.76	16.86
89	Martin.....	48.21	30.34	17.87
90	Franklin.....	47.85	28.08	19.78
91	Pitt.....	86.78	66.89	19.89
92	Johnston.....	65.60	45.00	20.60
93	Lenoir.....	77.30	55.55	21.73
94	Greene.....	84.50	61.50	23.00
95	Robeson.....	68.16	34.62	34.54
96	Wayne.....	92.70	57.16	35.54
97	Nash.....	77.83	41.25	36.58
98	Wilson.....	112.94	74.26	38.68
99	Edgecombe.....	79.52	40.55	38.97
100	Scotland.....	81.16	41.62	39.54