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THE UNIVERSITY OF NORTH CAROLINA NEWS LETTER

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

JUNE 22, 1927

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

VOL. XIII, No. 32

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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.

TAXABLE WEALTH IN N. C.

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Elsewhere in this issue will be found a table in which the counties are ranked according to the aggregate of wealth listed for taxation on a per inhabitant basis for the year 1925. The parallel column shows the county-wide tax rates for that year. The special district levies for roads or schools are not considered here. In many counties these local levies are considerable, and thus the county-wide tax rate does not reflect the full tax burden. In fact, in only a few counties does the county-wide school levy provide for more than the six-months' constitutional term. In the few counties where there is a county-wide levy for an eight or nine months' school the higher county tax rate may be offset by a minimum of local taxes.

Wealth Concentrates

It will be noted that the ten richest counties, measured in per capita wealth, are the counties with large urban populations. Thus wealth seems to concentrate as people concentrate. Forsyth and Mecklenburg are the two most populous counties in the state, and they are the richest in per capita wealth. Durham, Guilford and Buncombe follow closely. Each of the next five counties, Gaston, New Hanover, Rowan, Iredell and Wake, contains a city or large town. Among the twenty-one counties which have as much as \$1,000 of taxed wealth per inhabitant nearly all have flourishing towns. The presence of Richmond, Montgomery, and Moore in this higher bracket is no doubt due in large measure to the peach orchards. The high ranking of McDowell is rather surprising; its large railroad valuations must be the explanation.

The Counties That Lag

The twenty counties at the bottom of the list are scattered from the coast to the Tennessee line. They are the counties with little or no railroad mileage, with little or no manufacturing, and with no large towns. In these counties nearly the whole burden of taxation must be borne by the farmers, and with little else to tax the rate on farm property is necessarily high. The average county rate in the twenty richest counties is \$1.09 and in the twenty poorest counties \$1.60. County taxes thus tend to be regressive, the higher rates falling on those least able to pay.

Taxed and True Wealth

It should be pointed out that taxed wealth does not represent the same ratio to true wealth in every county. Some counties have their property assessed relatively higher than others. It may be that some of the counties which seem to have little per capita wealth have their property assessed at low valuations. On the other hand the city counties, which rank high, contain relatively more intangible property which escapes the tax books. It would not be justifiable, therefore, to assume that there is any more uniformity in true wealth than in taxed wealth. The inequalities which exist are partly due to differences in natural resources, partly due to industrialization, and partly due to the position of the county boundaries. There is perhaps little significance in the fact that twenty-four counties have a per capita wealth in excess of the state average and seventy-six counties below that figure. It would be more significant if we could know what percent of the population of the state have \$933 per person, or \$4,915 for a family of five.

Equalizing Taxes

Perhaps little can be done to equalize wealth but something can be done to equalize taxes. There is no just reason why some particular service should cost the taxpayers of one county two or three times what the same service costs in another county. The great inequalities which have existed in school costs are now about to be removed, or at least greatly alleviated, by virtue of the larger equalizing fund. The expansion of the state highway system provides some relief to the poorer counties in road taxes. There are still other steps that may be taken.

There is a possibility that district homes for the indigent, district jails, and district hospitals may in large measure replace county institutions, the larger number of inmates reducing the per unit cost.

Unit Now Too Small

There are certain overhead expenses of county government, however, which can not be eliminated. Every county must provide itself with a courthouse and a full set of county officers. It costs as much to support an officer who is busy two-thirds of the time as one who is busy all of the time. If the automobile and good roads could have been anticipated it is not likely that one hundred counties would have been created. It is possible that consolidations may be effected some time in the future. Such would probably be desirable, though it is not easy to abolish any institution after its loyalties and traditions have been established. It will generally be impossible for counties with from five to ten million dollars of wealth to enjoy as low tax rates as counties with from fifty to a hundred millions.

Although the property tax in North Carolina is much lower than in many other states it is unquestionably burdensome. Thirty-three counties found it necessary in 1925 to levy a tax of at least \$1.50 on a hundred dollars of property. Only twelve counties levied \$1.00 or less, and in some of these counties the levy was too small to take care of current expenses. There is a need for efficient administration and rigid economy in every county in the state.—Paul W. Wager.

DAIRY COW AND COTTON

A group of bankers visiting the Georgia State College of Agriculture were shown a Holstein cow whose milk during the course of a year actually sold for more than 19 bales of cotton would bring at twelve cents per pound. During the past year that cow produced 16,461.8 pounds of milk, weighed and recorded daily; or the equivalent of 1,914.16 gallons. The milk was retailed through the Agricultural College creamery at sixty cents per gallon for a total of \$1,148.49.

The market price of nineteen bales of cotton at twelve cents per pound, the price at which a considerable part of the last crop changed hands, is \$1,140, or \$8.49 less than the milk from the single cow. That cow's record furnishes the starting point for some calculations that should prove interesting for every cotton planter. How does the cash productivity of a good Holstein cow compare with the cash productivity of cotton? Let every cotton farmer fill in the following questions according to his own land and local conditions, and draw his own conclusions.

1. How many acres are required to produce nineteen bales of cotton?
2. What is the value of the land?
3. What is the cost of making the crop?
4. At the best price reasonable to expect, what is the profit?
5. How many Holstein cows could be supported on this land, supposing all possible feed for them to be grown at home?
6. What profit could reasonably be expected from such a herd?
7. If the market for whole milk is not good, what other stock could be raised on the skim milk after selling the cream?
8. What profit could be expected in this way?
9. In view of the foregoing figures, does it seem advisable to begin withdrawing land from cotton in order to start building up a dairy herd as rapidly as money can be found for the investment?

The Augusta Chronicle, discussing this comparison, said:

"The lesson to be drawn is, of course, obvious. For us of Georgia helplessly to talk about agriculture being prostrated when we have the cow, the hog and the hen, to say nothing of fruits, vegetables, grains etc. to supplement cotton, is a confession of impotency and cowardice that should make us ashamed of ourselves. We need to wake up."—Manufacturers Record.

KNOW NORTH CAROLINA

3. Furniture Industry

North Carolina has one hundred and nine corporations manufacturing furniture reporting as active, according to the recent report of the State Department of Labor and Printing. The Federal Department of Commerce reports that there are one hundred and twenty-seven furniture establishments in the state.

The manufacture of furniture has long been a chief activity in North Carolina. The industry was hard hit by the post-war depression, for during periods of depression furniture is about the first commodity to suffer sales decline. However, during the last two years there has been an increase in the number of factories, and a substantial gain in the value of yearly output.

The value of output for last year is reported at nearly fifty-six million dollars.

The capital stock of our furniture factories totals more than nineteen million dollars, including estimate for twenty factories that failed to report on this item. The value of the plants is slightly less than the capital stock, or approximately eighteen million dollars.

There are approximately thirteen thousand employees working in the furniture factories. All of the employees are adult males except three hundred and seventeen adult females and forty-five children. The annual wages paid wage earners total nearly eleven million dollars.

The average number of hours constituting a day's work is ten and a week's work is fifty-five.

In 1925 North Carolina ranked seventh among the states in the value of furniture manufactured, two of the six states ahead of us barely outranking us. North Carolina ranks first in the manufacture of wooden bedroom furniture; fourth in the manufacture of wooden dining-room furniture; and third in the manufacture of kitchen furniture. We manufacture about one-third of the furniture manufactured in the South.

CHEMISTRY AND DISEASE

Dr. Charles H. Herty recently pointed out that we spent annually \$1,015,000,000 to keep our 115,000,000 bodies in repair, as follows:
Drugs, including patent medicines \$500,000,000
Doctors' services (estimated on basis of average income per doctor per year of \$1,500)..... 220,000,000
5 percent on the \$624,000,000 of hospital investments in lands, buildings and furnishings.... 31,000,000
Hospital maintenance.... 264,000,000
\$1,015,000,000

In commenting on this, Senator Ransdell, of Louisiana, in a speech supporting a bill providing for the appropriation of \$20,000,000 for the study of the cause, prevention and cure of disease, asked whether it would not be worth while to spend a few millions a year in order to determine whether this vast bill of a billion could not be reduced. Much has been done privately, notably by the Rockefeller Institute for Medical Research, the Carnegie Institution of Washington and other institutes and laboratories. But in most of these institutions comparatively little time is allowed for concentrated work on problems of major importance, or opportunity given for cooperative effort of the chemist, the biologist, the pharmacologist, the therapist and the physiologist.

Senator Ransdell's bill, which he "hopes will be favorably acted upon at the next session of Congress," contemplates the enlargement of the Hygienic Laboratory of the Public Health Service into a chemo-medical research laboratory. Specifically, it provides for an appropriation of \$2,000,000 a year for five years for this enlargement, and in addition \$10,000,000 to establish an academy of health in the District of Columbia or its vicinity. In such an institution a joint attack may be made on fundamental problems of medicine by leaders in chemistry, physics, biology, pharmacology and medicine, just as,

out in California, physicist, astronomer and chemist have brigaded their efforts in an attack upon the forces of the atom. A similar coordination of effort was made by scientists in search for poisonous gas during the war.

Research service in conservation of the health of the nation should not be left entirely to private interest, however generous, zealous and intelligent. Particularly is it desirable that chemistry should be brought back, in its highest development as a science, to the aid of the physician in the prevention of disease and the alleviation of suffering. It has turned its attention in recent decades mainly to the production of wealth in the industries. It has a higher ministry before it if it can be brought to cope with disease in time of peace, as its aid was invoked by the government for destruction during the war. We have gone further in our federal departments in concern for the health of the lower animals, and even of trees and plants, than we have for that of human beings.—The New York Times.

RADIOS ON FARMS

There are now 1,252,126 farms in the United States equipped with radio receiving sets, the Radio Service of the Department of Agriculture announced in the report of its past season's work just issued.

TAXABLE WEALTH PER INHABITANT And Aggregate County Tax Rate for 1925

In the following table the counties are ranked according to the amount of property listed for taxation per inhabitant for the year 1925. The accompanying column shows the aggregate county tax rates in each county. The tax rates are not strictly comparable, for in a few counties there is a county-wide school tax sufficient to maintain an eight or nine months' term. In most counties the county-wide rate is only sufficient to provide for a six months' term and schools maintained for a longer term are supported by local taxes.

Forsyth is the richest county in aggregate taxable wealth, \$178,279,218, the richest in per capita wealth, \$1,831, and has the lowest tax rate, 55 cents. Dare has the least aggregate wealth, \$2,116,203, and the least per capita wealth, \$399. Clay, the second poorest county in wealth, has the highest aggregate county tax rate, \$2.91.

The state total of property listed for taxation is \$2,746,915,916 or \$933 per capita.

The table is based on information as reported by the State Commissioner of Revenue. In making the computations the estimated population for July 1, 1926, is used.

Paul W. Wager

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Rank	County	County tax rate	Aggregate tax rate	Rank	County	County tax rate	Aggregate tax rate
1	Forsyth	.55	\$1,831	51	Cumberland	1.56	786
2	Mecklenburg	.96	1,790	52	Chatham	1.22	771
3	Durham	1.10	1,777	53	Harnett	1.17	770
4	Guilford	.85	1,775	54	Carteret	1.60	767
5	Buncombe	.80	1,726	54	Granville	1.53	767
6	Gaston	1.00	1,452	56	Person	1.25	758
7	New Hanover	1.30	1,249	57	Anson	1.23	755
8	Rowan	1.07	1,159	58	Washington	1.46	746
9	Iredell	1.20	1,132	58	Duplin	1.31	746
10	Wake	.85	1,118	60	Greene	1.61	743
11	McDowell	1.28	1,095	61	Onslow	1.48	741
12	Richmond	1.35	1,085	62	Transylvania	1.40	729
13	Wilson	1.50	1,082	63	Pender	1.40	728
14	Scotland	1.41	1,074	64	Polk	1.56	723
15	Burke	.82	1,071	64	Currituck	1.95	723
16	Montgomery	1.48	1,036	66	Nash	1.35	718
17	Moore	1.18	1,024	67	Perquimans	1.70	714
18	Pasquotank	1.14	1,015	68	Jones	1.15	713
19	Cleveland	.80	1,007	69	Martin	1.50	706
20	Cabarrus	1.10	1,002	70	Gates	1.82	705
21	Henderson	1.70	1,000	71	Robeson	1.37	700
22	Caldwell	1.18	989	72	Hyde	1.54	694
23	Chowan	1.42	988	73	Hertford	1.70	682
24	Wayne	1.03	983	74	Bladen	1.47	671
25	Rutherford	1.09	982	75	Union	1.75	668
26	Alamance	1.35	972	76	Alexander	1.30	664
27	Pitt	1.00	971	77	Columbus	1.54	661
28	Catawba	1.06	956	78	Camden	1.69	660
29	Stanly	1.20	935	79	Randolph	1.00	646
30	Davie	1.40	934	79	Bertie	1.45	646
31	Craven	1.50	927	81	Warren	1.60	634
32	Beaufort	1.60	912	81	Northampton	1.10	634
33	Orange	1.34	905	83	Pamlico	2.32	625
34	Lee	1.15	894	84	Alleghany	1.00	625
35	Davidson	1.15	882	85	Stokes	1.57	611
36	Rockingham	1.58	870	86	Brunswick	1.20	598
37	Vance	1.45	854	87	Watauga	1.80	596
37	Graham	1.40	854	88	Sampson	1.32	569
39	Lenoir	1.60	844	89	Yadkin	1.30	554
39	Halifax	1.55	844	90	Ashe	1.68	539
41	Lincoln	1.50	842	91	Cherokee	1.60	537
42	Surry	1.67	828	92	Madison	1.75	523
43	Hoke	1.02	826	93	Franklin	1.21	516
44	Edgecombe	.80	814	94	Avery	2.00	510
45	Johnston	1.91	813	95	Caswell	1.75	494
45	Tyrell	1.42	813	96	Clay	2.91	469
47	Mitchell	1.10	811	97	Yancey	1.43	467
48	Swain	1.48	810	98	Macon	1.48	453
48	Jackson	1.37	807	99	Wilkes	1.60	451
50	Haywood	1.35	805	100	Dare	1.35	399