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ECONOMY AND EFFICIENCY

OUR STATE TAX BURDENS

The taxes of all sorts collected to support the State Government in 1922 amounted to \$9,933,000. That is to say, the grand total of revenues paid into the state treasury from taxes on personal and corporation incomes, inheritances, premium receipts of foreign insurance companies doing business in the state, franchise, license and permit taxes, sales taxes, departmental earnings and the like. These taxes, of course, were paid by comparatively a very small part of the population—by perhaps fewer than 500,000 of the 2,700,000 people of the state. The State levies no tax on general property for state departments, institutions, agencies and purposes. However, when divided by the total population, the state tax burden averaged \$3.75 per inhabitant. In 1912 it was only \$1.47 and our state government was the least expensive in the Union. But in 1922 the per capita burden had risen to \$3.75 per inhabitant and the only states that outranked us in cheapness were Georgia, Alabama, and Oklahoma.

Cheapness is always a doubtful matter, but economy and efficiency are superlative concerns in business and government alike. Taxes are never likely to be less than now in any progressive state or any country of the world at any time in the future. But economy and efficiency are a sure guarantee of steady progress, and seeing that the taxpayer—state, county, or municipal—derives a one-hundred percent value in return for every dollar of taxes paid is a distinct, deliberate purpose of Governor McLean. There can be no higher political aim in North Carolina at this time than economy and efficiency in municipal government, county government, and state government. There can be no efficiency in public business anywhere without responsible executive headship in a unified administrative control of things. Under our elective system there can be no unity in administrative government without fiscal control, and no fiscal control is possible without executive budgets enforced by a proper accounting for and reporting upon all public moneys handled. No business and no government rises any higher than the level of its bookkeeping.

For instance, the State has been gradually moving into a State Auditor's Department as a central clearing house of State finances: that is to say, the State Auditor has been coming little by little to be a State Auditor in fact as well as in name. At present only one state department is holding out. This department will probably find it wise to get in out of the rain.

The state government at the capital has long been a loosely related official family. How the State could have handled its funds these long years without family official unity in fiscal matters on a budget basis with a responsible official head controlling state finances passes comprehension.

Business Administration

Perhaps nobody in North Carolina sees this essential fact any more clearly than Governor McLean; and we understand it to be his distinct purpose to give the State a business administration in these essential matters of public finance. And to do it not only in state finances but in county and municipal finance.

The city, or the county, or the state that cannot draw a daily balance sheet like any bank is a long way from economy and efficiency. Our new Governor has a long, hard, job ahead of him. It cannot be turned off in a single session of the Legislature or in any one or any half-dozen years; but it is an essential matter everywhere in North Carolina. It has been neglected too long. Our greatest step forward will be made in public finance on some proper and possible basis of accounting for public moneys handled in state departments, state institutions, state business agencies, county offices, and municipal departments.

For instance, we are at this very minute in doubt about just where the State stands, in its finances—and this after paying nearly \$50,000 for one audit and perhaps as much for another audit now being made. And meantime

we have had State Auditors whose business ought to have been this very thing for a hundred years or more without extra cost to the State.

VOCATIONAL GUIDANCE

The Bureau of Vocational Information of the University of North Carolina requests the co-operation of all faculty members in three ways: first, referring to the Bureau students who would be benefited by its service; second, in permitting the Bureau to refer to them students who wish to discuss with them such vocations as are in line with their own professional training; third, calling attention of the Bureau to such scholarships and fellowships and professional openings as may come to their notice.

Last year was spent largely in accumulating vocational information of various sorts. The Bureau now has among other material:

1. Bulletins on Educational and Vocational Guidance from Stanford University, University of Illinois, University of Minnesota, and others.
2. Ten periodicals dealing with vocational opportunities and information.
3. Pamphlets descriptive of 36 different professions of interest to college students.
4. Call cards for 200 books on the special Vocational shelf at the University Library dealing with more than 50 professions.
5. Statement from each department of the University pointing out the educational and professional opportunities open to students in the respective departments.

The Bureau has already organized some 300 freshmen into groups studying the vocations in which the different groups are interested, and similar groups for those men who have not yet made any decision and wish to study a number of professions. In addition to this, the Bureau is in correspondence with the Chambers of Commerce of the state in regard to opportunities for summer employment, in order that the students may try out their interests during the summer. In the policies governing the development of the Bureau, the University is engaged in a co-operative study by invitation of the American Council on Education, also with 12 other institutions, as follows: Chicago, Columbia, Cornell, Dartmouth, Harvard, Iowa, Leland Stanford, Michigan, Minnesota, Northwestern, Princeton, and Yale.

These are some of the activities which indicate the sort of co-operation the Bureau needs from members of the faculty. Any suggestions as to how it can be made more effective will be gladly received at 114 Alumni Building, phone 151-X.

OUR BANKS WILL HELP

After reviewing the agricultural work of the past year, the North Carolina Bankers' Agricultural Committee and the Secretary of the Association, meeting with college representatives on November 20, revised and enlarged their banker-farmer program. The program of help by the banks of North Carolina now includes the following activities:

1. Farm and home demonstration agents in counties where work is not already established.
2. County agricultural advisory council with a definite, constructive program.
3. Diversified farming with special emphasis on production of food and feed for the farm.
4. Study and development of local markets for home products.
5. Co-operative marketing when economically sound and well managed.
6. Boys' and girls' club work.
7. Ownership of family cow and aid in financing the project.
8. Bank credit for farmers as substitute for other forms of credit.
9. Federal support of agricultural research.

Banks will indicate in which projects they are interested through the medium of project blanks sent to them. An interested banker appointed in each county to represent the Agricultural Committee will be responsible for carrying out the above program in his county.—The Banker-Farmer.

SCHOOLS AND DEMOCRACY

Democracy, even if we cannot agree in our meaning for the term, undoubtedly has represented a growing force. Some idea of it has appeared in practically every civilization. It has been restrained in various ways and for various lengths of time in many cases, but in all instances it has moved onward through periods of peaceful growth in periods of arrested development, which means, when analyzed, eras of blocked disposition and resultant revolutions. But the big idea has always finally surged ahead. The courageous have led it, and the foolhardy have opposed it. We in America think that our civilization represents the highest point which this onward march of democracy has reached, but we have with us those who resent it, those who are striving with all of the power which they have to organize a system of restraint which in our schools would be represented in terms of a system of training as opposed to education. We have those who still think in the face of all that is revealed through history that somehow we ought to devise a system of training that will fix things so that we can settle back in ease and move never more. Those whose philosophy of life is static in its effect, whether they realize it or not, are the lineal, intellectual descendants of all the blundering that has been performed by man up to the present moment. Generally they are lazy minds. They do not study much and when they do they let their prejudices select their reading material. The mind that is quick to read what it does not want to hear is an article too scarce in this day of intellectual crises—A. L. Threlkeld, American Educational Digest.

THE TOBACCO TAX

A large increase in the use of tobacco is shown by a comparison of figures for the fiscal years 1915 to 1924. For the year ending June 30, 1915, the tobacco tax per capita, based on population as estimated by the Bureau of the Census, was \$0.795. For the year 1924, it was \$2.905. Total collections for the fiscal year 1915 amounted to \$79,764,071.46 and for the fiscal year 1924 to \$325,638,981.14.

Collections for the year 1924 represent an increase of \$16,623,438.16, or 5.38 percent compared with the preceding year and 11.78 percent of the total revenue receipts from all sources. Tobacco collections for the year 1924 exceeded the total revenue collections from all sources for any year prior to 1913.—Bureau of Internal Revenue.

THE HIGH SCHOOL SOCIETY

The University Extension Division announces the publication of The High School Society, a bulletin by Professor H. D. Meyer and Miss Clara B. Cole, treating of club life in the high school. Realizing that the old-type literary society is losing its influence in the newer development of secondary education, this bulletin comes with a desire to create new interest in this type of activity. It has as its purposes:

- (1) To create a new and vital interest in high-school club and society life, (2) to attempt to answer many questions sent in to the Division and to offer further suggestions and helps, (3) to make the high school society something more than a form of procedure, (4) to stimulate activity by suggesting fields of endeavor, (5) to give the essentials in organization procedure, (6) to open a field for program materials along helpful lines, (7) to show the way to sources of information that will develop interest, (8) to offer the services of the Extension Division to the secondary schools of the state.

The bulletin is full of information regarding: (1) Essentials of organization, (2) practical suggestions for or-

ganizing a society, (3) opportunities for library extension service, (4) suggested topics for programs, (5) plays for high school productions, (6) model constitutions, (7) how one school solved the literary society problem.

This bulletin will be sent upon application to the Bureau of Public Discussion, Chapel Hill, N. C. The Bureau will be glad to serve the high schools of the state in this work. It will give assistance in making out programs for one or more meetings; giving references for material; sending out package libraries of the material wanted; sometimes helping by individual attention in visiting the school; and in acting as a clearing house of information about this subject. Write to the Bureau for the bulletin.

PUBLIC WELFARE STUDY

Under the direction of Mrs. Kate Burr Johnson, Commissioner of Public Welfare, and Dr. H. W. Odum of the University School of Public Welfare, a bulletin of information on the subject of Public Welfare and the Community has been prepared at the request of Mrs. W. T. Shore of the North Carolina Federation of Women's Clubs. It is published by the University Extension Division through the Women's Clubs Section. The objects of this bulletin are to picture the North Carolina plan of Public Welfare, showing its relation to local government and citizenship, to summarize the work of the state, to point out the needs of today in public welfare work, and to get a vision of the work for the future.

It contains information as to the organization of the State Board of Charities, the administration of public welfare in the counties, the development of the present system, with emphasis on the special difficulties to be overcome and the larger tasks ahead. Descriptions of the Mothers' Aid Law and its application, and of institutions for children are given consideration together with the matter of child-placing in institutions, crippled children, and programs of institutional work. Then follows a description of the North Carolina Conference for Social Service

on Prison Reform, and an account of the establishment of a Bureau of Mental Health and Hygiene is given. A section is devoted to special case illustrations with suggestions for improving conditions.

Acquainting the people of the state with the North Carolina plan with its special projects is a matter of concern to those interested in public welfare work and in setting them forth in this bulletin an effort is made to encourage all possible agencies to assist in carrying on the work. It is hoped that all loyal citizens will read the bulletin although it is intended primarily for the 289 clubs, numbering 14,682 members in the North Carolina Federation who are asked to render a special service to the state by acquainting themselves with the facts contained in this statement and with the need of a bigger, better public welfare work throughout North Carolina. The following suggestions are offered for using the bulletin: Organize groups for study, in which each member of a group has a bulletin as a text book; see that copies are mailed from the University to people in communities who are interested in the work; place it in the hands of the leading citizens throughout the state; see that county boards of public welfare are supplied with copies; and place several copies in each library in the state.

This bulletin will be sent free to anyone who applies to the Women's Clubs Section of the University Extension Division, Chapel Hill, N. C.

WHAT EDUCATION IS

Education does not mean teaching people what they do not know. It means teaching them to behave as they do not behave. It is not teaching the youths the shapes of letters and the tricks of numbers, and then leaving them to turn their arithmetic to roguery, and their literature to lust. It means on the contrary, training them in the perfect exercise and kingly continence of their bodies and souls. It is a painful, continual and difficult work to be done by kindness, and by watching, by warning, by precept, and by praise, but above all, by example.—John Ruskin.

STATE TAX BURDENS Per Inhabitant In 1922

Based on a Census Bureau bulletin entitled Taxes Collected, covering taxes, licenses and permits, and assessments of states, counties, incorporated places, and specified civil divisions for the fiscal year ending in 1922.

The total tax burden in North Carolina in 1922 amounted to \$47,480,000, as follows: state taxes \$9,933,000; county taxes \$20,732,000; incorporated towns and cities \$11,701,000; specified civil divisions, mostly school and drainage districts, \$5,114,000.

Under present law nobody in North Carolina pays to the state any direct tax on farms, city lots, or personal property, to support state departments and state institutions of education, benevolence, and correction. Legislative appropriations must therefore be made out of the General Fund of the state, and nobody pays anything into this fund unless he pays income or inheritance taxes, or enjoys direct benefits paid for in license or special permit fees, business taxes, sales taxes and the like. Which means that relatively only a very few people in North Carolina paid state taxes—nearly 10 million dollars in 1922.

But divided by the total population, this lump sum averaged \$3.75 per inhabitant. It was less in only three states, namely Georgia, Arkansas, and Oklahoma. It was more in 44 states, ranging from \$4.05 in South Carolina to \$24.47 per inhabitant in Nevada.

In our next issue the counties of the state will be ranked in per capita tax burdens. It is in county government that the tax burden rests mainly on general property—farm lands, buildings, livestock and the like properties; city properties and improvements thereon, factories, banks, stores, merchandise and so on. And county taxes nearly quadrupled in ten years, being over 5 million dollars in 1912 and over 20 million dollars in 1922.

E. T. Thompson

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Rank	States	Per Inhab. Cost	Rank	States	Per Inhab. Cost
1	Nevada	\$24.47	25	Maryland	\$8.88
2	Oregon	19.28	26	Nebraska	8.00
3	Arizona	18.92	27	Virginia	7.73
4	Delaware	17.17	28	Idaho	7.62
5	Utah	13.42	29	Pennsylvania	7.48
6	Washington	12.72	30	North Dakota	7.33
7	New Hampshire	12.48	31	Montana	7.20
8	Minnesota	12.09	32	Ohio	6.83
9	California	12.02	33	South Dakota	6.63
10	Wyoming	12.01	34	West Virginia	6.34
11	Michigan	11.96	35	Kentucky	6.29
12	Maine	11.86	36	Texas	6.25
13	Connecticut	11.85	37	Indiana	6.19
14	Vermont	11.20	38	Illinois	5.34
15	New Jersey	11.08	39	Mississippi	5.07
16	New York	10.99	40	Kansas	4.84
17	Rhode Island	10.39	41	Missouri	4.80
18	Massachusetts	10.12	42	Alabama	4.80
19	Colorado	9.76	43	Tennessee	4.27
20	Wisconsin	9.72	44	South Carolina	4.05
21	Louisiana	9.10	45	North Carolina	3.75
22	Iowa	9.01	46	Georgia	3.66
23	New Mexico	8.99	47	Arkansas	3.60
24	Florida	8.39	48	Oklahoma	3.19