

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

THE UNIVERSITY OF NORTH CAROLINA NEWS LETTER

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

SEPTEMBER 21, 1927

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

VOL. XIII, No. 45

Editorial Board: E. C. Branson, S. H. Hobbs, Jr., L. R. Wilson, E. W. Knight, D. D. Carroll, J. B. Bullitt, H. W. Odum.

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

VALUE OF FARM PRODUCTS

FARM PRODUCTION

In the table which appears elsewhere in this issue the states are ranked according to the gross value of agricultural production per farm. This is not to be confused with gross income per farm; it is the value at the current market price of the crops and livestock produced whether these products were sold or consumed on the farm. The value is gross because none of the expenses of production nor shrinkage have been deducted. The estimated gross value of farm production in 1926 was 16,566 million dollars or 251 million dollars less than in 1925. The decrease was due in some measure to the reduced price of cotton. If the volume of crops fed to livestock be deducted the estimated values become 13,034 millions in 1925 and 12,985 millions in 1926. It is the larger or gross figures with which this table deals, however.

South Ranks Low

North Carolina ranks second among the states in the number of farms, sixteenth in the gross value of agricultural production, and fortieth in the value of production per farm. It will be noticed that, in the last particular, Nevada leads the states with an output of \$6,391 per farm; Iowa is second with \$5,255 per farm. Except for California, which ranks fourth, all of the twelve highest-ranking states are mountain states or states in the West North Central group. The cattle ranches of the mountain states are large, thus accounting for the high average production per farm. The corn and wheat farms of Iowa, Nebraska, Kansas, Illinois and North Dakota are also relatively large and represent large capital investments. California has a variety of farms but its orange groves help to bring up the average value of farm production.

Half of the states show a per farm output of from \$2,200 to \$3,650, but none of the Southern states finds a place in this group except Texas, and it ranks the lowest in the group. The twelve states which rank lowest on the basis of per farm production are all southern states with production values ranging from \$1,704 to \$1,085, Mississippi occupying the lowest place. North Carolina ranks well among the Southern states but fortieth among all the states.

The average value of production per farm for the entire United States in 1926 was \$2,600 and all of the Southern states ranked below this average.

Systems Differ

As previously pointed out, these figures do not represent farm income, or in each state the same relation to farm income. The Iowa or Illinois farmer has a much heavier investment than the Southern farmer and he pays out more for labor and taxes. A farmer who owns 320 acres in Iowa may employ two or three men by the month, paying them out of the farm earnings. The tract of 320 acres is classed by the census enumerator as one farm. The owner of 320 acres in the South may have ten tenants and, if the owner also farms, the tract would be classed by the census enumerator as eleven farms. This fact must not be overlooked when examining such a table as the accompanying one. The disparity in production values is not so great as might appear.

Nevertheless, a farm, wherever it is located, is supporting at least one farm family, and, in the case of a tenant farmer, the gross income is divided with the land owner. There is no question that the average farmer in Iowa or California is enjoying a higher standard of life than the average farmer in Mississippi or North Carolina. Perhaps we cannot deduce from the table that the farmers in thirty-nine states are better off than the farmers of North Carolina, though that may not be far from the truth.

Farm Incomes

From reports filed by 13,475 farm owner-operators in all parts of the United States net income returns were computed. The average return, before deducting interest payments or any return for investment, was \$1,133. The average in the several geographical divisions was as follows:

North Atlantic.....\$1,166

East North Central.....	1,169
West North Central.....	1,325
South Atlantic.....	569
South Central.....	973
Western.....	1,694

These figures indicate that farm income, as well as the value of products per farm, is lower in the South than in other sections of the country. The South has good soils on the average, it has a longer growing season, it can grow a greater variety of products than any other section, yet southern farmers are not enjoying as large an income as the farmers of the North and West. The net farm income is low even in states with large gross income per farm. Net farm income per farm must be very low in the South where gross production per farm is far below the average for all the states.—Paul W. Wager.

COUNTY ACCOUNTING

At the recent meeting of the Association of County Auditors at Lake Lure an address was given by Paul W. Wager of the University in which he pointed out some of the larger tasks of the county auditors, or county accountants as they are now called. A few extracts from his address follow.

"Greater gains in county accounting have been made in the last year than any of us dared to hope a year ago. I believe that the fiscal control act which was enacted by the last general assembly is one of the most advanced pieces of legislation ever enacted in the state. I believe, if it can be enforced rigidly, it will elevate county fiscal administration to a plane never before reached in this or any other state. I believe it will rescue county government from the condition of chaos, wastefulness and irresponsibility by which it has so long been characterized. I believe its operation will be reflected in lower taxes, more efficient service and a more responsive citizenship. I believe it may inspire a confidence in local government which has never before existed, and this, in my mind, will be its greatest benefit. All of the five county government acts are commendable, but the fiscal control act, in my opinion, is the most far-reaching.

"The budget feature is mandatory and I hope that no county will be permitted to circumvent it in any way. The necessity of levying sufficient tax to meet current needs has resulted in a reduction of anticipated expenditures for next year in every county I have read about. The balanced budget may not often result in reduced taxes next year, but it will prevent them from rising so much in the years to come. One of the first essentials of good accounting is a system of control and that our new budgetary system provides.

Uniform Accounting

"The next most important need is uniformity, not necessarily uniformity in minute detail but a sufficient degree of uniformity to permit inter-county comparisons. The forms prepared by the advisory commission for use in such counties as care to adopt them are designed with that in mind. I am hoping that such items as the assessing and listing of taxables, the preparation of the tax-books, tax collecting, and other overhead expenses will be so segregated that in each of these particulars comparisons between counties can be easily made. If the tax work is costing 3 percent of the revenue in one county and 5 percent in another county that knowledge will prompt the latter county to analyze its practices. If one county is collecting taxes for one and one-half percent and another for two and one-half percent that knowledge will prompt investigation in that field. I should like to see the counties trying to outdo each other in lessening administrative costs. I should like to see a larger fraction of the revenue available for constructive purposes. I have a feeling that we need efficiency engineers in public business quite as badly as in private business. I do not think that public business lends itself so well to minute cost accounting as does a manufacturing enterprise or a railroad. But there are a few functions common to all counties the cost of which should be reduced to a common denominator,—for instance, the

CARNEGIE'S TRIBUTE

I choose free libraries as the best agencies for improving the masses of the people, because they give nothing for nothing. They only help those who help themselves. They never pauperize. They reach the aspiring, and open to these the chief treasures of the world—those stored up in books. A taste for reading drives out lower tastes. . . I prefer the free public library to most if not any other agencies for the happiness and improvement of a community.—Andrew Carnegie.

cost of maintaining the jail or the county home per inmate per day. The cost of each road project should be computed as closely as possible so that the commissioners may know what is a reasonable bid offered for subsequent building.

Enlighten the Taxpayer

"The reports of the county accountants must be so simple that the layman can understand them, and so illuminating that they will be interesting. My idea of a good accountant is one who can prepare a statement that Bill Jones and Tom Smith, who are average voters, can understand. We cannot expect taxpayers to pay taxes willingly until the whole process of government is as visible as the display in a show window. Good government is dependent on a program of education in accounting. First we must educate the county accountant, then the commissioners, and then the public.

"A budget is easy to understand and I have seen more intelligible financial statements in the last month or two than I have ever seen in the county papers before. The simpler these statements become the more will they be read, and unwarranted criticism of county administration will be silenced.

"A monthly letter to the taxpayers from the county accountant would have a very great civic value. Cold figures are not very digestible. There needs to be some explanation, some means by which the people may be kept continuously enlightened about their business, for government is after all the people's business. People object to paying taxes when the product of their sacrifice is uncertain and obscure. They will pay taxes as cheerfully as they pay their grocery bills when the results are as tangible."

WE MUST GROW OUR OWN

In connection with the debts of the average Southern farmer and the ruinous financing which has accompanied them, especial attention should be given to one fallacy which has cost the farmers of Dixie more money and more peace and satisfaction than almost any other fallacy ever taught here. I refer to the commonly accepted saying, "The Northern and Western farmers raise corn, hay, and meat more cheaply than the South; plainly, therefore, we should buy those things instead of trying to grow them." The trouble is that even if the West can grow corn and meat and some hays more cheaply than we can, the man who advises buying these things forgets that when we pay the Western farmer his cost of production for hay, corn, and meat, we have only just started the round of payments. Besides cost of production to the farmer there are seven and possibly eight other costs we must pay as follows:

1. The Western farmer's cost of negotiating sales, and packing, sacking, or baling his product.
2. Cost of hauling to Western farmer's depot.
3. Expenses and profit for middleman buying from Western farmer.
4. Expenses and profit for wholesaler selling to Southern merchant.
5. Expense of a nearly 1,000 mile freight haul with a big profit for the railroad.
6. Expenses of hauling from merchant's store.
7. Extra charges by merchant when bought "on time," to cover risk, interest, and collection.—Editor Clarence Poe, in *The Progressive Farmer*.

NOTES ON PUBLIC EDUCATION

8. THE COUNTY SUPERINTENDENT OF SCHOOLS

The county superintendency is now considered the strategic position in the reorganization and improvement of rural education. The office demands a person of ability and professional training and experience equal to that of the other responsible educational positions. In 38 states county superintendents are the supervisory officers for the rural schools of the counties and have certain administrative responsibilities varying in degree in the different states. In New England the supervising officer is the town or union superintendent. One state has also "supervising agents." In New York the rural superintendents are called "district superintendents" and supervise a section of a county. In Nevada they are deputy state superintendents and supervise one or several counties. In Virginia they are division superintendents, and in many cases the division and the county are coterminous. In Delaware there are no county superintendents, but state officials assume duties formerly assigned to the county superintendent. The term of office of the rural superintendent is four years in 18 states, two years in 16, and varies in the others.

In 25 of these states the superintendents are elected by the people, usually in the same manner as other county officers; in others they are appointed by boards; in New Jersey and Virginia they are appointed by the state board or state chief school officer. Although many competent superintendents are found under the elective system, it is on the whole an unsatisfactory method of selecting school officials. Political affairs consume the time and influence the action of officers elected in this way; tenure is uncertain and short; the officer must be a resident of the county, even though a better candidate could be secured if selection were made from a larger territory.

The powers and duties of the county superintendent should be practically the same as those of the city superintendent of schools.

1. He is the executive officer of the county board of education and administers under its legislation the educational policies determined by it.
2. He is the chief educational officer

of the county and is primarily responsible for the conduct of the schools as their professional leader.

3. It is his duty to make recommendations relative to the location of schools, the number of grades required, the type of building and equipment, etc.

4. He selects supervisors, principals and teachers for the schools, which appointments are formally approved by the school board.

5. He supervises the teaching in all schools under the county board, either directly or through assistants.

6. He determines the course of study and the textbooks to be used, subject to state regulations and the approval of the county board.

7. He provides for teachers' meetings and for a system of in-service training and unifies and harmonizes through his school system the work of the schools.

8. He sees that all records of educational activities are kept in proper form.

9. He has charge of health education, including health inspection, in conjunction with the county medical authorities.

10. He sees that the school census is taken and that the compulsory education laws are enforced.—U. S. Bureau of Education.

SCHOOL FACTS

The August 15 issue of *State School Facts* publishes the answers to eighty questions which it lists as "A Public School Catechism." It would be well for teachers and taxpayers to familiarize themselves with these facts relative to education. It appears that North Carolina's educational ranking among the states was 41st in 1924. This is not a ranking with which we should be satisfied. A more universal acquaintance with school facts and school conditions is the first step toward further progress.

VALUE OF AGRICULTURAL PRODUCTS Total and Per Farm by States for 1926

In the following table, based on data supplied by the United States Department of Agriculture, the states are ranked according to the gross value of agricultural production per farm. The parallel column gives the approximate total value of each state's agricultural output.

The gross value of crops and livestock produced in 1926 was \$16,566,000,000. In 1925 there were 6,372,608 farms, thus the average output was almost exactly \$2,600. Nevada led with an output of \$6,391 per farm; Mississippi ranked lowest with \$1,085 per farm. North Carolina ranked fortieth with \$1,598 per farm.

In the total value of farm products North Carolina ranked sixteenth among the states, the state's agricultural production approximating 453 million dollars. Texas is the only southern state which exceeded this figure.

Paul W. Wager

Department of Rural Social-Economics, University of North Carolina

Rank	State	Total value of crops and livestock produced (in millions)	Value of crops and livestock produced per farm	Rank	State	Total value of crops and livestock produced (in millions)	Value of crops and livestock produced per farm
1	Nevada.....	\$25.....	\$6,391	25	Indiana.....	\$568.....	\$2,901
2	Iowa.....	1,122.....	5,255	26	Pennsylvania...	577.....	2,884
3	Wyoming.....	79.....	5,093	27	Missouri.....	749.....	2,875
4	California.....	672.....	4,926	28	Ohio.....	702.....	2,859
5	Nebraska.....	594.....	4,647	29	Maine.....	138.....	2,768
6	Arizona.....	49.....	4,536	30	Oklahoma.....	522.....	2,647
7	Montana.....	211.....	4,484	31	Maryland.....	128.....	2,614
8	Kansas.....	706.....	4,256	32	Michigan.....	497.....	2,589
9	Illinois.....	922.....	4,086	33	Delaware.....	26.....	2,585
10	Idaho.....	165.....	4,066	34	New Mexico.....	77.....	2,480
11	Colorado.....	235.....	4,051	35	New Hampshire	48.....	2,279
12	North Dakota...	288.....	3,791	36	Texas.....	1,081.....	2,210
13	Wisconsin.....	705.....	3,650	37	West Virginia...	154.....	1,704
14	New Jersey.....	106.....	3,606	38	Virginia.....	317.....	1,636
15	Vermont.....	100.....	3,599	39	Florida.....	96.....	1,622
16	New York.....	664.....	3,518	40	North Carolina..	453.....	1,598
17	Rhode Island...	13.....	3,324	41	Tennessee.....	373.....	1,476
18	Washington....	242.....	3,303	42	Kentucky.....	374.....	1,447
19	Minnesota.....	617.....	3,277	43	Louisiana.....	178.....	1,344
20	Oregon.....	183.....	3,273	44	Arkansas.....	293.....	1,320
21	Connecticut.....	75.....	3,228	45	Georgia.....	322.....	1,298
22	South Dakota..	249.....	3,131	46	South Carolina..	202.....	1,170
23	Massachusetts..	102.....	3,049	47	Alabama.....	262.....	1,103
24	Utah.....	76.....	2,923	48	Mississippi.....	279.....	1,085