

Sibling Saturday: Alfred Payne and Civil War Taxes

(No. 23.)

ALPHABETICAL LIST of Persons in Division No. *Seventy of Collection District No. 107 of the State of Illinois*, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by *Deborah Simmons (Assistant)* Assessor, and by him returned to the *Assessor* of said District, for the month of *November*, 1864

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to classify and number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

NO. OF LIST	1864				DESCRIPTION								AMOUNT OF TAX			TOTAL AMOUNT OF TAX DUE
	DATE	NAME	LOCATION	QUANTITY	ARTICLE OR OCCUPATION	RATE	VALUATION	RATE OF TAX	CLASS A, B, OR C	NUMBER IN ABSTRACT OR CLASSIFIED	AD VALOREM DUTY	CLASS A. LICENSES	CLASS B. LICENSES	CLASS C. EXCISED ARTICLES		
1	Nov 30	Payne, Alfred	Fremont	220000	Sorghum Syrup		1320 00	5¢		89					572 24	
										124					6600	
															101 00	

Alfred PAYNE on November 1864 Tax List in Fremont, Lake County, Illinois. (Click to enlarge.)

[McMurray Family, Payne Family](#) (Click for Family Tree)

Taxes seem to follow us everywhere, and they did for our ancestors as well. Whether called an ‘excise tax’ (which was really an ‘income tax’ in this instance) to pay for the Civil War, as in the case of this ancestor, taxes on beloved British tea that would ignite a Revolution, or even going as far back as tributes to the chief of our ancient ancestor’s tribe, it seems we seldom get to keep all our earnings.

Taxes provide a “treasure chest” for our counties, states, and country to take care of infrastructure, provide employees and offices for essential services, etc. The old tax lists are also a treasure chest for family historians.

The life of Alfred Payne (1815-1895) is of interest because he was the brother of Rev. Joseph Hitchcock “J. H.” Payne, the great-grandfather of Dr. Edward A. McMurray. The above tax list from 1864 places Alfred in Fremont, Lake County, Illinois, to which at least two Payne lines migrated. It also tells us a bit about how he made his living. We know from censuses that he was a farmer, but he apparently also manufactured a significant amount of sorghum syrup.

At that time, the government had instituted the first income tax, to help pay for the Civil War. The tax laws were such

that if one made \$600 or less per year with a particular product, *and* if the product was produced by the farmer or his family, it would be exempt from duty. Alfred's sorghum syrup production was more than double that dollar limit, so he was required to pay a 5% tax on the product they manufactured.

Alfred was taxed on 2,200 gallons of sorghum syrup. (It is unknown as to what the time period was for that much production- it may have been his annual production for 1864.) The syrup was valued at \$1,320- that would be about \$19,000 in today's money. Most of us today would gladly exchange our tax rates with his 5%, which worked out to \$66 in 1864, equivalent to about \$960 today. We don't know Alfred's specific views on slavery, but most people in the family were staunch abolitionists, as were many in the town of Fremont and the members of the Congregational Church where Alfred was a charter member. So Alfred may not have minded the tax too much, since it was helping to pay for the war to end the cruel institution of slavery.

Alfred Payne is found on the December 1865 tax list as well, this time listed as a manufacturer for 7 months. His tax bill was \$5.83. Sadly there is no more detail available, but he could have still been making the sorghum syrup since he was listed as a manufacturer.

In May of 1866, Alfred was listed in Bowen as a "retail dealer" and his tax was \$10. Again, that is the only information...



So just *what* was Alfred manufacturing, and what was it used for?

Sorghum syrup is made from a plant called Sweet Sorghum- there is a grain sorghum, too, which is not as high in sugars- both originally from Africa. The plant itself looks much like corn, but it can be grown under much drier conditions than

corn. In the US today, sorghum is mostly grown in the south, but back in the nineteenth century, it was a common crop in the midwest as well. (Some of today's farmers in the midwest sow it as a cover crop and winter food for pheasants, so that the hunting—and meat— is good.)



Sorghum almost ready to be harvested in Uganda, via Wikipedia, Creative Commons Attribution-Share Alike 3.0 Unported license.

Today sorghum is used to produce biofuels, but as in the old days, it is also used for animal feed. The harvested plant is packed tight into silos with little air movement, for anaerobic fermentation. This silage keeps well over the winter when grass is scarce, and is fed to ruminants like cattle and sheep. When made into a syrup, sorghum is used as a sweetener—again, just as in Alfred Payne's day.



"Grinding sorghum on the farm of J. W. Stooksberry, Anderson County, Tennessee. This land will be inundated by the waters of Norris Dam reservoir." Image by Tennessee Valley Authority, 25 October 1933, public domain via Wikipedia/NARA. (Click to enlarge.)

The sorghum would be cut down at the end of summer, in September or October, and often juiced right in the field. Alfred Payne likely had some sort of a press for the sorghum on his farm, draft animals to turn the press/juicer, and a large cooker to reduce the sorghum juice down to a thick syrup.

As the stalks of the plant are crushed between the rollers of the press, a bright green juice is extracted. It would be cooked as soon as possible, so stacks of firewood would have been made ready for tending through the day and probably even the night. Boiling for hours would kill most of the bacteria that could spoil the liquid, and the heat would turn the juice into a golden amber colored, thick liquid. It would take about 10 gallons of the fresh juice to make just one gallon of syrup. Alfred and his family and any workers would have harvested quite a number of acres in order to produce 2,200 finished gallons of sorghum syrup. And they would have celebrated the harvest as the syrup cooked, eating and maybe

dancing away the long hours of the night.



"Grinding sorghum on the farm of J. W. Stooksberry, Anderson County, Tennessee." Image by Tennessee Valley Authority, 25 October 1933, public domain via Wikipedia/NARA. (Click to enlarge.)

Sorghum provides minerals that cane sugar and high fructose corn syrups do not, especially if it is minimally processed. Our ancestors used sorghum as a 'tonic', and would have used sorghum syrup in pies and cakes, drizzled on their biscuits or rolls, etc. Sorghum has a rich, earthy flavor similar to molasses, though a bit different. If you want to try some, make sure you get 100% sorghum- sometimes they mix it with other products. It is very good over pancakes or biscuits, and really makes excellent cookies, too!

Notes, Sources, and References:

1. For more information about sorghum syrup and how to use it, see:
<http://www.farmflavor.com/at-home/shopping/what-is-sorghum/> and http://nssppa.org/Sweet_Sorghum_FAQs.html
2. Inflation

calculator– <http://www.in2013dollars.com/1864-dollars-in-2016?amount=66>

3. Alfred PAYNE on November 1864 Tax List in Fremont, Lake County, Illinois from U.S. IRS Tax Assessment Lists, 1862-1918, Ancestry.com.

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