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# The Land Tax in the Tokugawa Period

THOMAS C. SMITH

FEW notions are so widely held among students of Japanese economic history as the view that the land tax during the Tokugawa period was cruelly oppressive. It is thought to have left the peasantry no significant surplus after production costs, and moreover to have become heavier as time passed.<sup>1</sup> I propose in this paper to examine certain evidence bearing on this view, which strongly influences the interpretation of modern Japanese history.

It is commonly held that the increasing weight of the land tax impoverished the peasantry and drove it to rebellion, thus weakening the economic and political foundations of the Tokugawa regime and hastening its end. The tax burden also is thought to have deeply colored the society that emerged from the downfall of the Tokugawa. Having blocked capitalist development in the countryside, which consequently remained "feudal" in a social sense long after the Restoration, modernization in general and industrial development in particular were primarily achievements of the state. In the ultimate extension of the argument, this is held to account in considerable measure for the abortiveness of political democracy in Japan before World War II.

Of course no one attempts to explain any of the developments—or absence of them—wholly by reference to the land tax. Disproof of the assumptions made about the tax, therefore, would not necessarily make untenable any particular view of Japanese history. It would suggest, though, that the views outlined above bear re-examination.

Historians have been generally content to support their views about the severity of taxation by citing the proportion of the assessed yield of holdings that was normally taken by the land tax. But since nothing is said about the relation of assessed to actual yield, such figures mean very little and may even be misleading, as is suggested by the fact that agricultural productivity increased substantially in the two and a half centuries after 1600. This is evident not only from improvements in agricultural technology,<sup>2</sup> but from the notable increase in urban population during this period

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<sup>1</sup> Representative statements of these views may be found in Toya Toshiyuki, *Kinsei nōgyō keiei shiron* (Tokyo, 1949), pp. 13-73; and Kajinishi Mitsuha *et al.*, *Nihon ni okeru shihonshugi no hattatsu* (Tokyo, 1951), I, 13-23.

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<sup>2</sup> Chiefly by the development of new plant varieties and more intensive fertilization. Furushima Toshio, *Nihon nōgyō gijutsushi* (Tokyo, 1950, 2nd ed.), Vol. I.

without benefit of food imports.<sup>3</sup> Add to urban growth an increase throughout the population in per capita consumption of food and fibers such as unquestionably took place, and one is forced to conclude that there was a very sizeable increase in the productivity of agricultural labor. There was also an increase in crop yields; on individual fields for which we have production data it ran as high as 112 per cent in fifty years.<sup>4</sup> This may well have been an exceptional case, but even a much smaller increase would imply the existence of powerful incentives on the part of cultivators to increase yields, and, further, their ability to invest in commercial fertilizers and other means of accomplishing this. Neither condition suggests confiscatory taxation.

This is not to deny that the tax burden was uncomfortably heavy; but it was perhaps not as oppressive as is sometimes made out, and it became lighter with time—at least in some places for some people. Surviving tax records leave little doubt of this; but before considering the evidence of these documents a word needs to be said about the Tokugawa tax system.

The main tax levied on the peasants was the land tax, called *nengu*<sup>5</sup>, which was based on the estimated productivity of land. With certain local exceptions (noted later), all other taxes were negligible by comparison. Like other taxes imposed by the lord this one was levied on village communities as a whole, rather than on individual proprietors or families. In order to levy the land tax, it was obviously necessary for the lord to know the extent and productivity of the arable land in every village under his control. For that purpose each field in each village was surveyed and assigned a grade which expressed its per-acre yield in normal years—yield being measured in units of unhulled rice, or rice equivalents in the case of other crops. Size times grade therefore gave the normal yield of the field—a datum called *kokudaka*<sup>6</sup>, which might be translated as taxable, or assessed, yield. From the data on individual fields, it was of course simple to compute the *kokudaka* of holdings and villages.

The village *kokudaka* was the lord's basic referent in setting the land tax, which he announced annually to the village in a document called *menjō*<sup>7</sup>. The *menjō* recorded both the assessed yield of the village and the percentage demanded as land tax. Upon receipt of this document the village, by consultative processes unknown in detail, allocated the tax bill among its individual holders. The register that recorded the resultant allocation (*warisuke-chō*<sup>8</sup>), along with the register of payments (*kaisai mokuroku*<sup>9</sup>), and of course the *menjō* itself, were for obvious rea-

<sup>3</sup> It is exceedingly difficult to estimate the increase in the proportion of urban population, but some notion of its size is suggested by the fact that total population was nearly stationary from 1711 to 1748 but the population of towns and cities continued to grow. Edo grew from 353,000 in 1693 to 864,000 in 1801, and Osaka from 345,000 in 1692 to something over 400,000 near the end of the eighteenth century. See Sekiyama Naotarō, *Kinsei nihon jinkō no kenkyū* (Tokyo, 1948), pp. 231-232; also Furu-shima Toshio, *Kinsei nihon nōgyō no kōzō* (Tokyo, 1943), p. 611.

<sup>4</sup> This is not implausibly high, as the following quotation shows: "To illustrate, a project just now getting under way in India indicates that, for a set of 6 representative case-study farms in 2 districts in Uttar Pradesh . . . an addition of Rs. 321 cash expenditures per farm, mostly spent on fertilizer and seeds, would add Rs. 1,219 or 77 per cent to the gross value of output per farm." John D. Black, review in the *American Economic Review*, XLVII, No. 6, (Dec., 1957), 1033-34.

For increments in productivity during the Tokugawa period, see Gotō's figures on rice yields between 1787 and 1856 in Aki Province; Gotō Yōichi, "Jūku seiki Sanyo nōson ni okeru tōnō keiei no seikaku," *Shigaku zasshi*, LXIII, No. 7 (July 1954), 12. Also Imai's estimates for a holding in Settsu Province. Imai Rintarō, *Hōken shakai no nōgyō kōzō* (Tokyo, 1955), p. 47.

sons exceedingly important records for village administration. They were consequently preserved with special care and survive to this day in considerable number. Sometimes it is even possible to find a series of such documents recording the assessed yield and annual tax payments of a village for a period of well over a century.

The graphs in this article (pp. 15-19) record the tax data for a total of eleven villages, in each case beginning sometime before 1700 and terminating after 1850. The top line shows assessed yield and the bottom line what percentage of that figure was taken by the land tax. Note that the two lines refer to different scales and therefore might have been plotted on separate graphs; they were not, in order to make comparison of their gross contours possible, but the distance between them has no significance whatever.

The first feature of these graphs that strikes our attention is the astonishing stability of the top lines. Remember, these lines represent village *kokudaka*, the official assessment of productivity on which taxes were based. One therefore confidently expects them to move upward to reflect the increasing productivity of land—or, at least, to show frequent movements of *some* kind, reflecting successive assessments of productivity. But in fact there is no movement at all for long periods. Startling as the realization is, it is evident that in these villages at least, from about 1700 on, land ceased to be periodically surveyed; by the middle of the nineteenth century, therefore, taxes were based on assessments a century to a century and a half old.

This is puzzling. Why should the warrior class, always in need of additional revenue, have failed to revise the tax base at a time when yields were rising? One deterrent to revision was the massive administrative effort that was required to survey an entire fief. But the surveying could have been done village by village rather than all at once; besides, great though administrative inertia may have been, it can hardly have blocked a measure so patently advantageous. Is it possible, since the peasants would as patently lose as the warriors gain by reassessment, that the decisive deterrent was fear of resistance?

Whatever the reasons, reassessment was neglected. The graphs for nine villages show either no change in assessed yield, or negligible change only, from about 1700 to the middle of the nineteenth century; and several show no change whatsoever from some time in the seventeenth century. In the sole case (VI) of a considerable increase after 1700—from 719 *kokū* in 1699 to 752 in 1732, after which there was absolutely no change—the entire increment was the result of an addition of new arable to the tax rolls, not of a reassessment of yields.<sup>5</sup> Despite appearances, then, this village conforms to the same pattern as the others.

Almost certainly there were villages that would present a very different picture if we but had the relevant data. But even if numerous cases of this type should subsequently come to light, the pattern shown by the villages for which we now have data must be judged a common one. The villages were widely scattered geographically (see map), all but two were located in different fiefs, and all were chosen for no other reason than the availability of material.

Since the tax base was not significantly revised in any of these villages, we would

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<sup>5</sup> This is obvious since in this, as in most *menjō*, old fields (*honden*) and new fields (*shinden*) were listed separately.

expect to find the *rate* of taxation rising very sharply in compensation. The trend was supposedly upward generally, and it should have been especially steep in these communities to make up for assessments that fell ever further behind actual yields. But we find no such thing. Nine of the eleven villages show no significant long-term increase from 1700 or shortly thereafter until the end of the period; some show no change at all; a few register a long-term decline. Two villages only show a sizeable increase; but in one of these (I) the rate of taxation was uncommonly low to begin with and the increase short-lived. In the other (III), the tax rate increased notably between 1700 and 1710, held firm from 1710 to 1780, but after that sank slowly to the original level. But the graphs speak for themselves.

Again we must resist the temptation to generalize too broadly from a few cases; but the similarities among the cases are impressive. It is difficult to understand fully why, with actual productivity rising and assessments static, the tax rate in these villages was usually not raised. Probably one very powerful reason was the technical difficulty of raising the tax rate without reassessment, for any considerable increase would then put an unbearable burden on peasants whose crop yields had not increased. This difficulty, incidentally, is one of the most cogent reasons for doubting

Location of Eleven Villages  
and Kaga Fief (Kanazawa Han)



that the trend in the rate of taxation could have been significantly upward generally—assuming that the reassessment of land after 1700 was actually as rare as it seems to have been, which itself needs additional proof and explanation.

Evidence from the Kaga fief located on the Japan Sea confirms the impression the graphs give, that the tax burden did not necessarily increase with time. To understand the evidence it is necessary to speak briefly of the tax system of the Kaga fief, for it was different from the one typical of the rest of the country.

Instead of sending a tax bill down to the villages annually, the Lord of Kaga left permanently in effect in each village the basic tax rate set for it in 1651. It is true that the effective rate might be altered from time to time; but this was done by adding to or subtracting from the initial rate—so that, for example, if a 10% increase in a tax of 50% were decreed, it would be expressed as 50% plus 10%, not 60%. This system made it clumsy to compute a village's effective tax rate in places where the rate had undergone numerous alterations, but the system had the inestimable advantage, for the historian, of keeping in the expression of the current rate a permanent record of prior changes.

Table I shows the net change in taxation after 1651 in each of 424 villages in three counties of the Kaga fief. The table is based on a tax register for these villages that was copied in the early Meiji period from a late Tokugawa document. Since the register is a copy, and a copy moreover of a document that may itself have been compiled from other documents, it is probable that individual entries have been miswritten or dropped somewhere along the line. One cannot be certain, therefore, that the computations for all villages are precisely accurate; on the other hand, it is unlikely that they are generally erroneous or that they err consistently in one direction so as to exaggerate either increases or decreases.

TABLE I  
CHANGES IN LAND TAX AFTER 1651 IN 424 VILLAGES IN KAGA FIEF

Per Cent Increase or Decrease	Decrease	No Change	Increase
0		64	
under 1%	7		151
1-5%	10		72
6-10%	25		11
11-20%	23		4
21-30%	15		3
31-40%	17		2
over 40%	20		0
Totals	117	64	243

Compiled from *Fugeshi kōri muramura takamen-ki*<sup>1</sup>. and *Haika ryōgun takamen-ki*<sup>2</sup> (both undated manuscripts) Nos. 164-99, Kanazawa City Library.

It will be seen that more villages experienced a net increase than a net decrease—243 to 117. But with very few exceptions the net increases were negligible: 151 were under 1% and 223 under 5%. On the other hand, a great majority of the net decreases were over 5% and more than half were over 10%. Since Kaga was a large, compact fief and one of the more backward in the country, we should expect to

find here if anywhere that the tax burden was increasing through time.<sup>6</sup> What we discover in fact, however, is that from the middle of the seventeenth century to the end of the Tokugawa period, the land tax in most villages remained unchanged for all practical purposes, and in the remainder it was more often reduced than not.

Are we to conclude, then, that as time passed taxation left a larger and larger surplus<sup>7</sup> in the hands of the peasants in many if not most villages? This seems to have been the case as concerns the land tax; but there are three other categories of taxes or dues to be considered: the *corvée*, irregular exactions by officials, and a multitude of supplementary taxes generically called *komono-nari*<sup>8</sup>. Let us consider each of these categories briefly in turn.

(1) *Corvée* labor was used in three types of work: castle construction and other work that was exclusively for the benefit of the warrior class; road building, the construction of irrigation works and so on that were more generally beneficial; and overland transport. It is very important to remember that there was almost no direct use of peasant labor by the warrior class in agriculture,<sup>8</sup> though this accounted for the bulk of peasant labor services in medieval Europe and earlier in Japan.

Labor employed in the construction and maintenance of roads and irrigation works had a distinct benefit for the peasant; far from being an economic loss, such labor may properly be considered a form of involuntary investment that yielded long-run returns to him. But even labor on castle-walls and moats, though distasteful, was an economic loss only insofar as the peasant was compelled to forego a profitable alternative use for his labor, which was by no means always the case. This work might be done in periods when work was otherwise slack, and common sense would caution against commanding it during the busiest seasons of the agricultural year.

There was however one important type of *corvée* which did often reduce the peasant's surplus. Labor was taken regularly from villages along the main routes of travel to move official parties and their equipage from one posting station to another, over mountain passes and rivers and moor.<sup>9</sup> Since high-ranking warriors travelling with large retinues were constantly moving to and from the capital, the demands for transport placed upon the wayside villages were often exceedingly heavy; some communities were forced to maintain a larger animal population than would otherwise have been required. This was a burden which reduced the surplus left by the land tax; but communities subject to it, though numerous in absolute terms, accounted for no more than a small proportion of the perhaps 150,000 villages of that time.<sup>10</sup>

<sup>6</sup> The land tax is thought to have been generally more oppressive in such fiefs than in the small, fragmented fiefs in the Kinai. The reason is that the warrior class in the former had virtually no other important source of revenue and was in a stronger political and military position against the peasantry.

<sup>7</sup> By "surplus" is not meant, of course, what was left after all necessary expenses—that is, savings; but the difference between what was left after taxes now and earlier, whether used for savings or not.

<sup>8</sup> The only exception was the relatively few warriors known as *gōshi*<sup>9</sup>, who lived on the land instead of in castle-towns; *gōshi* typically held land which they worked in part with the labor of neighboring peasants and were a survival from an earlier period. They were to be found chiefly in Satsuma, Tosa, and Chōshū.

<sup>9</sup> Villages too far away to provide labor and animals were taxed in money or kind for the support of posting stations; such taxes were included in *komono-nari*.

<sup>10</sup> Yanagida Kunio, *Nihon nōminshi* (Tokyo, 1931), p. 21.

(2) Bribes and gifts to tax officials were the main form of illegal exaction, but it is doubtful that they bulked large in the total economic burden of the village. They may actually have reduced rather than added to it, for bribes of all forms were offered in the hope of securing special consideration for the village in the matter of taxes. Significantly, complaints against the practice came not so much from peasants protesting an additional burden as from officials lamenting the loss of revenue to the lord and partiality in administration.<sup>11</sup>

(3) *Komono-nari* consisted chiefly of dues imposed on forests, moor, rivers, and ponds; taxes on handicrafts and other non-farming occupations; and a great number of miscellaneous taxes with little uniformity from one place to another. Frequently all these taxes were listed in the same document that announced the land tax (*menjō*). This was true of five of the eleven villages represented in the graphs (I-V); in these cases *komono-nari* has been added to the land tax in plotting the bottom line.<sup>12</sup>

If these villages may be taken as representative, no conclusion justified by study of the land tax would be materially altered by including *komono-nari*—for two reasons. *Komono-nari* was negligible in all cases, and it showed the same tendency to stability after 1700 as the land tax. This is reflected in the charts for the five villages which, despite the addition of *komono-nari*, show neither an unusually high rate of taxation nor any tendency for taxation to increase with time. It is always possible, of course, that our documentation is incomplete—that *komono-nari* in these villages was announced partly in the *menjō* and partly in other documents of which we have no record.

(4) Two other factors deserve mention since either could have eliminated any surplus seemingly left the peasants as effectively as a hidden tax. One was the commutation of taxes in kind; the other was population increase.

Though nearly always levied in kind the land tax was sometimes actually paid partly in money, especially on land planted in cash crops. Insofar as it is possible to tell from the documents,<sup>13</sup> this was not the practice in any of the eleven villages discussed earlier. But wherever it was the practice, clearly the rate of commutation could have the effect of increasing the peasants' tax burden. But it could also have the effect of lightening taxes, and moreover would have, if the commutation rate were not frequently altered, for money steadily lost value throughout the Tokugawa period. What the actual effects of commutation were, however, is a question that requires special study and cannot be confidently answered now. The most that can be said is that there seem to have been few complaints from the peasants about commutation, and that in most regions no more than a small fraction of the land tax was commuted.

The other factor to be taken into account is population increase. The surplus after

<sup>11</sup> Tanaka Kyūgū (1662–1729) expressed the standard reaction to official corruption when he described it as stealing from one's lord, going on to say: "If an official accepts a bribe of 1,000 gold pieces, it will infallibly cost the treasury 10,000." "Minkan seiyō," *Nihon keizai sōsho*, I, 394.

<sup>12</sup> Items of *komono-nari* expressed in money have been dropped since no index exists for converting them to units of rice; but in all cases the money payments dropped were infinitesimal and remained so during the entire period covered by the data.

<sup>13</sup> That is, the documents announcing the land tax did not stipulate that any part of it was to be paid in money. This omission seems the more significant since in comparable documents from at least one other village payments in money were stipulated. See documents on Nagatake Village, Meiji University.

the land tax may have been steadily expanding as our graphs suggest, but if farming population per acre of arable land were expanding at the same rate, the whole surplus would have been required just to maintain living standards at their former level.<sup>14</sup> Here we are on relatively certain ground. Rural population certainly increased during the Tokugawa period, and it may have increased more rapidly than the cultivated area; but the population engaged in agriculture did not. If anything it was decreasing, because farm labor was being steadily drawn into other rural employments (as well as to the city) by the rapid growth of trade and industry. The result was an acute shortage of farm labor that was felt nearly everywhere from about 1720 on and lasted into the Meiji period. A great many quotations from all parts of the country might be adduced as evidence of this fact.<sup>15</sup>

It would seem, then, that the size of the "surplus"—if one existed—was determined mainly by the land tax, except where the *corvée* was unusually heavy. The percentage of the *assessed* yield taken by the land tax was often fearfully high; fifty or sixty per cent was not unusual, a fact frequently cited to illustrate the severity of taxation. But, as we have seen, the tax was based on a quantity that had less and less relation to actual productivity as time passed. How greatly productivity increased between 1700 and 1868, is therefore a critical question, but it is also an exceedingly complex one that we cannot hope to cope with here.

Although we must leave to one side this question and therefore that of the *size* of the surplus, it is pertinent to ask who received such surplus as there was. Was it spread through the village more or less evenly or did the greater part stick to the hands of some holders only? If the latter, the surplus would have been socially and economically more significant than if its effects were widely dispersed.

This brings us to the question of how the village allocated the land tax and *komononari* among its holders. If proportionately to the assessed yield of holdings, it is obvious that a cumulative inequity in taxation would result. Holders A and B would then be nominally subject to the same tax rate; but A, whose fields had gone unimproved for three generations, would be paying at twice the *actual* rate of B, whose crop-yields had doubled in the meantime. The point is that under such a system the surplus would have gone to improving peasants only, and to each only in proportion as the productivity of his land had increased. This would have given such holders an important advantage in further improving their land and presumably have led to even greater disparities in the incidence of taxation in the future.

But were taxes actually allocated in the village on the basis of assessments that went unrevised for generations on end? Perhaps the village made frequent assessments of its own to avoid the gross inequities of the lord's assessment, although I think it is fair to say no one knows for sure. Officials who wrote on such matters were interested in tax administration up to the boundaries of the village but no farther.

<sup>14</sup> This does not mean of course that the "surplus" would actually have been used for that purpose, especially if unevenly distributed.

<sup>15</sup> Typical is a village document from what is now Tottori Prefecture. "Since opportunity for by-employments is abundant in the countryside," it tells us, "labor is scarce and there are many villages which suffer year after year because, owing to want of labor, they are late finishing the planting." Mihashi Tokio, "Edo jidai ni okeru nōgyō keiei no henkan," in Miyamoto Mataji (ed.), *Nōson kōzō no shiteki bunseki* (Tokyo, 1955), p. 16. Also, Furushima Toshio, *Shōhin seisan to kisei jinushi-sei* (Tokyo, 1954), p. 88; Nomura Kanetarō (ed.) *Mura meisai-chō* (Tokyo, 1949), pp. 26, 736; Oda Kichinojō (ed.) *Kaga han nōsei shikō* (Tokyo, 1929), p. 578; *Minkan seiyo*, pp. 260-261.

We consequently find a great many detailed descriptions of how land was surveyed and graded, of the various factors to be taken into account in setting the tax rate, of the comparative advantages of setting it annually or for a period of years—but nothing on how the villagers divided the annual tax bill among themselves.

There are reasons, nevertheless, for thinking the allocation was generally in proportion to the lord's assessments of yield. First is the sheer simplicity of this method. How easy it was to follow year after year the individual assessments of the land register, which bore the authority of the tax official and had once been more or less equitable; and how difficult for the villagers themselves to revise the assessments. Who, in the event of revision, would not claim that his fields yielded less than a neighbor's, and less than they actually did? That some concession ought to be made for their clumsy location, poor drainage, and so on? The possibilities of disagreement were endless. Agreement would be the more difficult, moreover, because the improving farmers, who on the whole were bound to be the most influential members of the village, had the most to lose by any revision at all.

Second, one encounters many contemporary statements to the effect that good land and good farmers were taxed less heavily than poor. These statements are very perplexing unless one assumes that assessments had gotten badly out of date and that consequently taxes were relatively low on improved land and high on unimproved. If this were the case, complaints like the following one in a memorial to the Lord of Matsuyama become quite understandable:<sup>16</sup> "Now one peasant whom we shall call Ichisuke is prosperous; since his fields are actually larger and their yield higher than registered, cultivation of his holding is profitable. But the holding of Nisuke is smaller and its yield less than registered, so however hard he works there is never profit but bitter suffering only. Within your lordship's domain *there are many cases like these two. . .*" (italics supplied).

There is, additionally, quite specific documentary evidence on this point; though it consists of a single case, it is, I believe, the only evidence of the kind and deserves careful notice. The case is that of Renkōji village<sup>9</sup>, located in Musashi Province in the fief of a Tokugawa retainer named Amano.

There exists for this village, in the Shiryōkan in Tokyo, a very long series of *waritsuke-chō*, or registers of individual assessments.<sup>17</sup> Each of these documents records for a different year how the land tax and *komono-nari*, taken together,<sup>18</sup> were allocated among the holders of the village. It lists every holder in the village, the amount of land he owned in each of the various grades, and the amount of tax rice he owed on land in each grade. It is a simple thing to determine that land within each grade was uniformly taxed.<sup>19</sup> The critical question then is whether assessments of fields were periodically revised. If not, they were bound to have fallen behind actual productivity on some fields and inequities in taxation resulted.

We unfortunately cannot follow the assessments of particular fields through successive *waritsuke-chō*—if that were possible the question could be easily answered.

<sup>16</sup> Kan Kikutarō, "Matsuyama han ni okeru jōmen-sei no kenkyū," *Shakai keizai shigaku*, XI, No. 8 (Nov. 1941), 54.

<sup>17</sup> Tomizawa<sup>a</sup> family documents.

<sup>18</sup> Postface of the *waritsuke-chō* for 1693.

<sup>19</sup> For instance, in 1754, all holders paid a tax of .1920 *koku* of rice per *tan* on top-grade upland, .1610 on middle grade, .1320 on low grade, and .500 on residential land.

Land was not listed in these documents by field but by grade only—"upper paddy," "middle paddy," "lower paddy," and so on. It is possible however to follow the composition of individual holdings by grades, as Table II illustrates. It shows the amount of land in each of several grades owned by a certain Shimpei (and his successive

TABLE II  
HOLDING OF SHIMPEI, RENKŌJI VILLAGE, MUSASHI PROVINCE  
(figures in *tan* of land) (" means ditto)

Date	Paddy			Upland			Residential
	upper	middle	lower	upper	middle	lower	
1753	.4726	.3920	1.1224	.7214	.5812	1.8726	.2015
1754	"	"	"	"	"	"	"
1755	"	.3012	.9729	"	.3401	"	"
1756	"	"	"	"	"	"	"
1757	"	"	"	"	"	1.8300	"
1758	"	"	"	"	"	1.8512	"
1759	"	"	"	"	"	"	"
1760	"	"	"	"	"	"	"
1761	"	"	"	"	"	1.8315	"
1762	"	"	"	"	"	"	"
1763	"	"	"	"	.5327	2.1324	"
1764	"	"	"	"	"	"	"
1765	"	"	"	"	"	"	"
1766	"	"	"	"	"	2.1525	"
1767	"	"	"	"	"	"	"
1768	"	"	"	"	.4802	2.1607	"
1782	"	.3118	.7829	"	"	2.0228	"
1783	"	"	"	"	"	"	"
1784	"	.3020	.6418	"	.4902	"	"
1785	"	.3012	"	"	"	"	"
1786	"	"	"	"	"	"	"
1787	"	"	"	"	"	"	"
1789	"	"	"	"	"	"	"
1790	"	"	"	"	"	2.040	"
1791	"	"	"	"	"	"	"
1792	"	"	"	"	"	"	"
1793	"	"	"	"	"	"	"
1794	.4606	"	"	"	"	"	"
1795	"	"	"	"	"	"	"
1796	"	"	"	"	"	"	"
1797	"	"	"	"	"	"	"
1800	"	"	"	"	"	"	"
1801	"	"	"	.7908	"	1.9720	"
1802	"	"	"	"	"	"	"
1803	"	"	"	"	"	"	"

heirs) from 1753 to 1804. Note, first of all, that there were very few changes in the amount of land registered in the various grades; consider next that such changes as are recorded can mean two things only. Either that land was bought or sold (or ownership otherwise transferred), or that it was moved from one grade to another without change of ownership. The first kind of change would indicate no regrading—no reassessment of land; but the second, if it occurred, obviously would.

The problem is, of course, to determine whether changes occurred in the second way and if so how often. Fortunately the problem is susceptible to a solution for which one can claim at least a rather high degree of reliability. Let us illustrate: in 1761, the amount of "lower upland" belonging to Shimpei decreased from 1.8512 *tan* to 1.8315—a decrease of 0.197. Since there was no increase in the other grades totalling that amount—in fact, in this particular year, no change in any of them whatsoever—it seems probable that the land in question was transferred to another holder: hence no reassessment of land is indicated. All changes throughout the table except two seem<sup>20</sup> to be of this kind, as the reader may confirm by studying the figures carefully.

The two exceptional changes—one in 1784 and another in 1794—clearly did result from reassessments, for in both cases there is a notation in the *waritsuke-chō* to that effect. In the one, .0100 *tan* of lower paddy was regraded as middle upland, and in the other .0120 of upper paddy was taken off the tax rolls because it had "gone to waste." Since these are the only reassessments noted, it seems probable that the other changes occurred by transfer of ownership. Moreover, there are good grounds for believing that these two particular changes were made for exceptional reasons and not as part of periodic, general reassessments. One plot of land had presumably gone out of production entirely, a fact which could not simply be ignored in allocating taxes; and the other had been transformed from paddy to upland—a circumstance that may have been occasioned by a community decision with respect to water and one that in any case would have been registered by a notable physical change in the appearance of the field.

With these exceptions, it seems that land was not reassessed during this period in Renkōji, and judging from statements by contemporaries that good land was taxed relatively lightly, this was probably also true of many other villages.

### Conclusions

(1) In many villages during the Tokugawa period the land tax and *kōmono-nari* were static or even declined slightly, though the productivity of land was generally rising. Thus a larger and larger "surplus" was left by these two taxes in the hands of peasants. How rapidly the "surplus" was increasing and, consequently, what its absolute size was at any given time, are questions which cannot be answered at present.

(2) Whatever the rate of increase, benefits were probably not spread evenly through the peasant population, but conferred exclusively on peasants who contrived to increase crop yields.

(3) Other types of taxes may have reduced the "surplus," but the reduction was probably not drastic in most cases. The facts of this matter, of course, are obscure. But no one doubts that other taxes were quantitatively much less significant than the land tax, and moreover there was necessarily a tendency to hold them within limits tolerable to the average peasant family. They were therefore unlikely to have offset entirely the increment that accrued to improving peasants from the combination of

<sup>20</sup> But one cannot be absolutely sure; it is possible that both a purchase (or sale) and a reassessment of land took place in such a way as to obscure the latter. For example, it is conceivable that in 1761 the .0197 of lower upland referred to earlier was not sold but regraded, let us say, as middle upland, and that this does not show in our data because in the same year exactly the same amount of middle upland was sold. This of course is highly unlikely when one figure only has changed during the year, but it is less improbable when several have changed.

rising yields and a static land tax; in no case would they have cancelled the comparative advantage of such peasants.

(4) It seems likely that for a vast number of peasant families in the Tokugawa period farming paid—for some it may even have paid handsomely by the standard of the times. This would help explain certain features of Tokugawa economic and social history that are otherwise puzzling. It would help explain why land ownership tended to concentrate, though generally on a small scale—men sought it because it could be profitably exploited; why tenant farming spread—because with rising yields rent could be added to taxes and still leave the cultivator enough to live; why rural trade and industry developed so powerfully from about 1700 on—because purchasing power in rural areas was expanding proportionately and there were profits from farming to finance new enterprises. Most important, perhaps, it goes far toward explaining the existence of the large class of relatively wealthy, educated, and ambitious peasant families one finds nearly everywhere at the end of the Tokugawa period and who contributed so strikingly to the making of modern Japan.

(5) It is necessary to guard against one possible misunderstanding. I do not wish to suggest that the many contemporary descriptions of agrarian distress are entirely misleading, though considered alone they give a one-sided picture. Not all peasant families were able to increase yields or to increase them fast enough to offset tax increases. Taxes moreover were not the unique cause of peasant distress. Usury, flood, drought, immoderate spending for weddings and funerals, adverse price movements, and deeper involvement in the money economy all contributed to peasant poverty. But widespread poverty—a condition by no means characteristic of all areas—was quite compatible with numerous instances of impressive wealth and elegance. It is a serious mistake to think of the Tokugawa peasantry as even a fairly homogeneous class. The upper strata of peasants were in many respects, not least in respect to standard of life, much nearer to the middle ranks of the warrior class than to the majority of peasants.

(6) Whether the data presented here concerning the land tax require any substantial revision of widely accepted interpretations of Tokugawa economic history is far too large a question to enter on here. It is only fair to confess that I for one suspect so.

**I**  
 Ohama Village, Asai County, Ōmi Province, Kōriyama Fief (figures in ten-year averages)

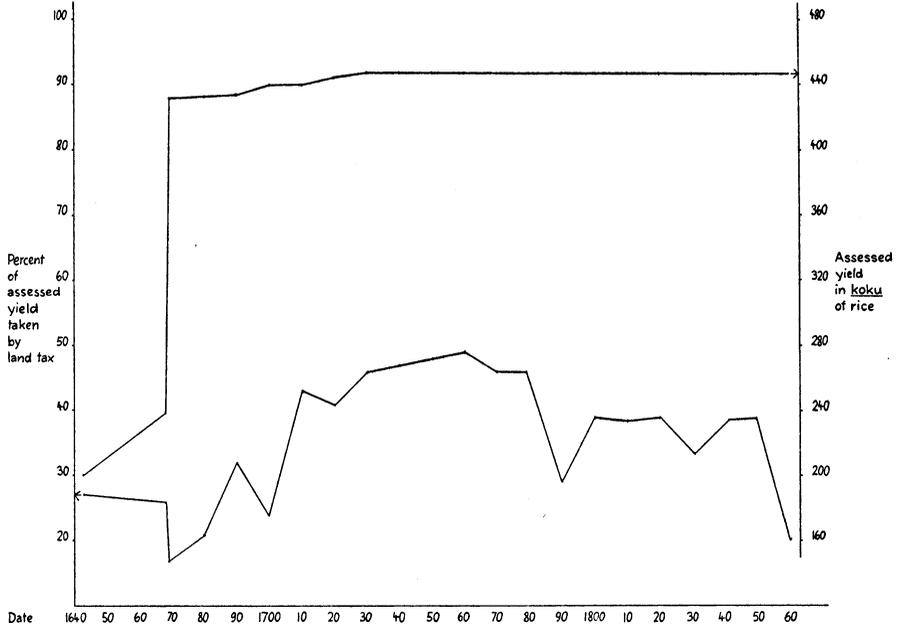


**II**  
 Yamabe Village, Murayama County, Dewa Province, Tokugawa Domain



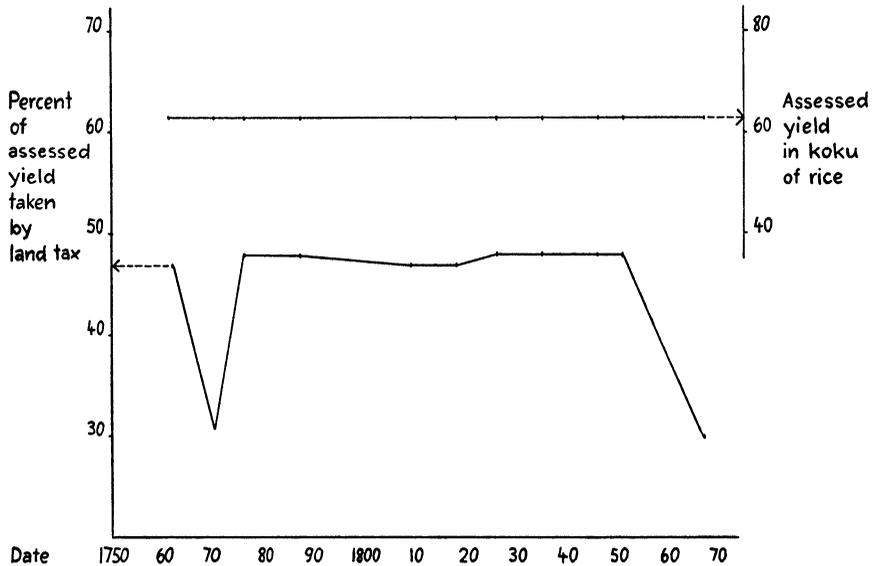
III

Shima Village, Haibara County, Tōtōmi Province, Ōta Fief



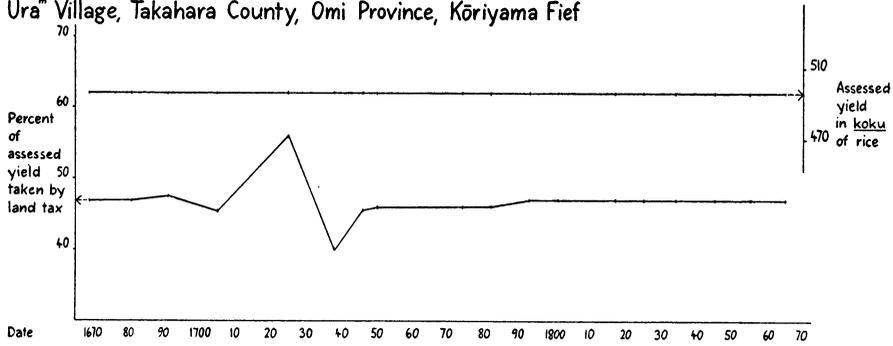
IV

Hoshigubo Village, Haibara County, Tōtōmi Province, ? Fief



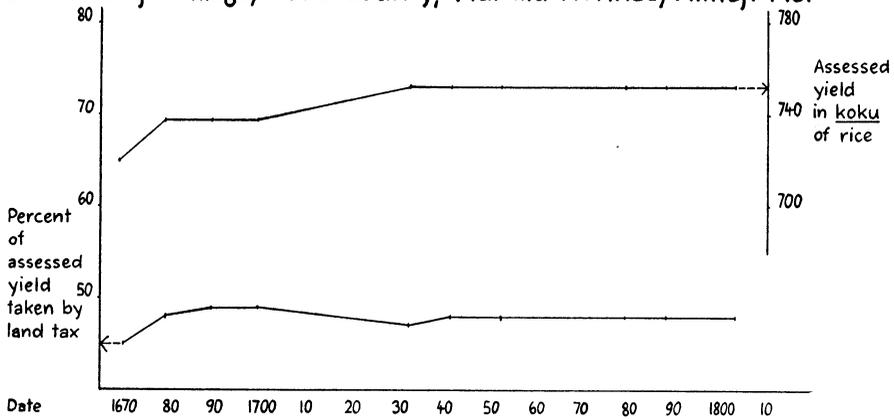
V

Ura<sup>m</sup> Village, Takahara County, Ōmi Province, Kōriyama Fief



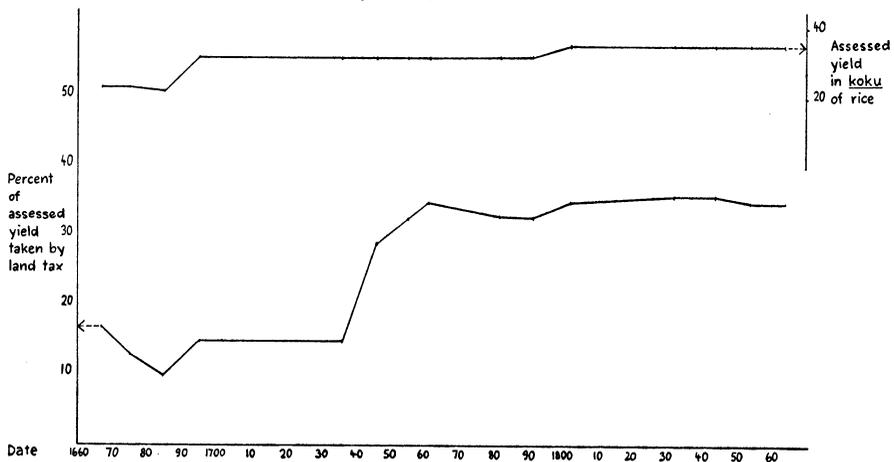
VI

Shimonishijō<sup>n</sup> Village, Kako County, Harima Province, Himeji Fief



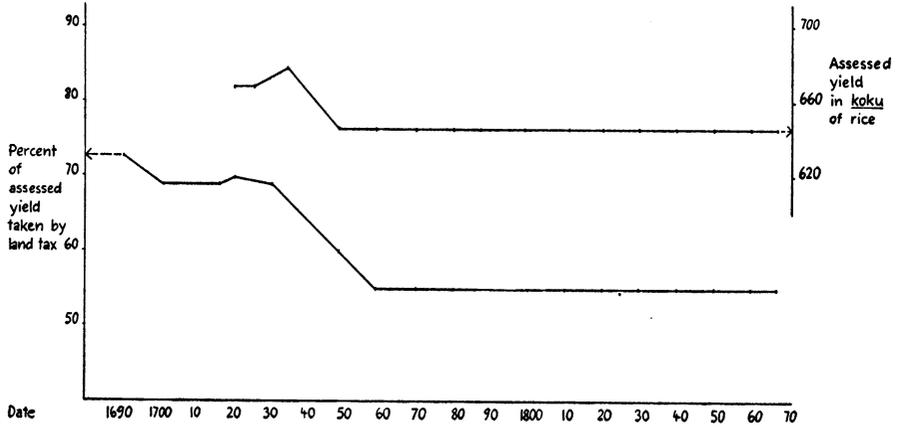
VII

Fukamachi<sup>i</sup> Village, Kambara County, Echigo Province, Shibatta Fief



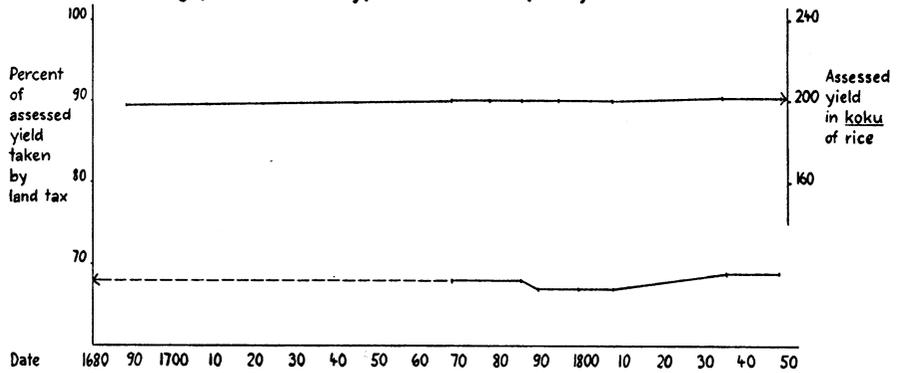
**VIII**

Haruki Village, Semboku County, Izumi Province, Okabe Fief



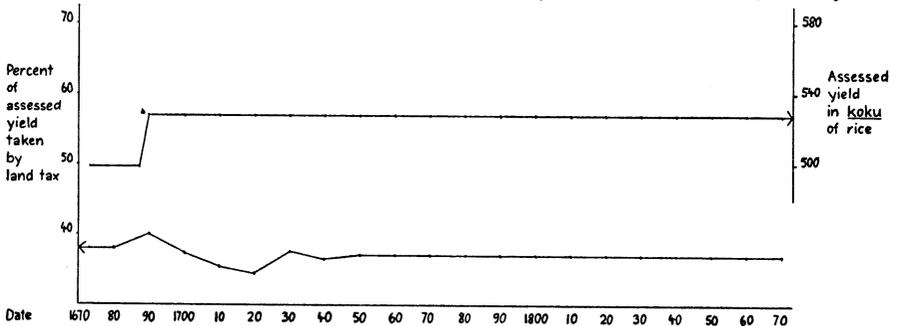
**IX**

Yamazaki Village, Naka County, Kii Province, Kōya Fief



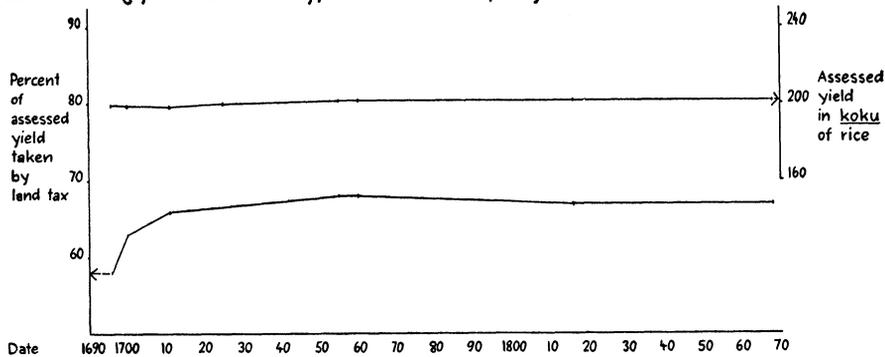
**X**

Samegai Village, Sakada County, Ōmi Province, Kōriyama Fief (figures in ten-year averages)



XI

Ichiba<sup>a</sup> Village, Sennan County, Izumi Province, Kōya Fief



The sources of the data contained in the eleven tables are as follows:

- I. Documents on Ōhama<sup>b</sup> Village, Shiga University.
- II. Documents on Yamabe<sup>c</sup> Village, Shiryōkan, Tokyo.
- III. Yamada<sup>d</sup> family documents, Shiryōkan, Tokyo.
- IV. Documents on Hoshikubo<sup>e</sup> Village, Meiji University.
- V. Documents on Ura<sup>f</sup> Village, Shiga University.
- VI. Onishi<sup>g</sup> family documents, Shiryōkan, Tokyo.
- VII. Yamaguchi<sup>h</sup> family documents, Shiryōkan, Tokyo.
- VIII. Hara<sup>i</sup> family documents, Haruki, Osaka Metropolitan District. In 1800 the assessed yield of Haruki dropped from 646 to 377 *koku* owing to the administrative separation of a part of the village in that year. Since there was no change after that, indicating that no reassessment took place, we have projected the line after 1800 at 646, which was undoubtedly the assessed yield of the whole village.
- IX. Documents of Yamazaki<sup>j</sup> Village, Wakayama University.
- X. Documents of Samegai<sup>k</sup> Village, Shiga University.
- XI. Documents of Ichiba<sup>l</sup>, Wakayama University.

a 年貢	h 大浜	o 大西	u 醒井
b 石高	i 山家	p 深町	v 市場
c 免狀	j 嶋	q 山口	w 小物成
d 割付帳	k 山田	r 春木	x 郷士
e 皆済目録	l 星久保	s 原	y 蓮光寺
f 鳳至郡村村高免記	m 浦	t 山崎	z 富澤
g 羽鹿兩郡高免記	n 下西條		