

VOLUME XXVI

NUMBER 2

# Kyoto University Economic Review

MEMOIRS OF THE FACULTY OF ECONOMICS  
IN THE KYOTO UNIVERSITY

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OCTOBER • 1956

PUBLISHED BY THE FACULTY OF ECONOMICS  
KYOTO UNIVERSITY • KYOTO, JAPAN

# THE HISTORICAL MEANING OF THE REVISION OF THE LAND TAX SYSTEM

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## I. Foreword

While the Meiji government, for the purpose of implementing its own financial foundation, projected a wholesale revision of the land tax system to be applied universally to the four corners of the country, the actual enforcement of such revision took no less than ten years, it being enforced in certain prefectural areas more speedily than certain other localities. On the part of the central government, too, a marked divergence of attitude in regard to putting into effect was to be seen. Such divergence, for the most part, came from the different attitude adopted by local authorities, who were in charge of the enforcement of the policy, as well as from the extent of resistance offered by local farmers, who stood to be directly affected by such revision. From this, it will at once be apparent that an appraisal of the historical meaning of the land tax revision issue should be preceded not by a conclusion to be drawn from a study of relevant governmental laws and decrees and of nationwide statistical reports, but of the process of its enforcement as followed by each prefectural area and of the stand taken by prefectural authorities vis-a-vis the issue as well as the extent of communal resistance offered by local agrarian populace against a revision of the land tax. That the case of the land tax revision in Yamaguchi prefecture, in particular, has been taken up in the present treatise for study is not for the reason that it offers a typical example of the issue. On the contrary, it would rather be said that the Yamaguchi case is exceptional. The project could not be viewed simply as an attempt at unifying land under a national feudalistic scheme; the stand adopted in the present study is that the problem should be viewed as a step taken forward in the direction of the ownership of land by farmers, for which the latter has evinced an undeniable fervour. The ownership of land by farmers, as mentioned here, signifies the possession of land by the agrarian population as opposed to a feudalistic ownership or a national feudalistic ownership.

It is well known that the Meiji Restoration was achieved with such a success at the hands of lower-class *samurai* and sections of wealthy merchants

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and farmers, who could mobilize farmers in general. The movement, however, culminated in the fought-for downfall of the Shogunate regime only when it could muster the scattered prestige and prowess of various feudal clans throughout the land, which, then, exerted their concerted effort against the outdated feudal government. From this, it may be seen that a large number of lower-class *samurai* and wealthy merchants and farmers who attained unrivalled political power as government officials following the advent of the new Meiji regime were not there in the capacity of representatives of these particular classes. While a majority of these successful *samurai*-officials hailed from the feudal provinces of Satsuma, Choshu, Tosa and Hizen, the case was rather different with aspiring merchants and farmers in the rural districts, for their political inroads, even then, could not but be confined within the old provincial borders, and their participation in the central political world was possible only after the very system of feudal clans was abolished. The amalgamation of the feudal prestige retained in the form of feudal clans, with the absolute authority of the emperor, was, thus, to be preceded by the "retrocession of feuds to the emperor" and the "abolition of clans and establishment of prefectures," while a further strengthening of the emperor's prestige necessitated the enforcement of the conscription law and a revision of land tax. The conscription decreed by the Meiji government was of a nature fundamentally different from the conscription of farmer-soldiers by the old feudal lords; it stood on the principle of an absolute equality among all classes of the people, who should equally share the duty of defending the land. With regard to the projected land tax revision, likewise, it could be said that the attempt was never a superficial modification of whatever system had been handed down from the feudal days, but actually was tantamount to a confirmation of the right of farmers to own land on their own account as a sequel to their liberation from the old feudal ties. It is strongly presumed that the Meiji regime, in projecting a revision of land tax, intended merely to stabilize its financial foundation by taking over the feudal tax rates. Such, however, would, evidently, have failed in the face of the growing resistance being raised from among the agrarian population. Yamaguchi prefecture, among others, had long been picked out as a district offering the utmost difficulty in this respect. In this particular prefecture, steps had to be taken immediately after the abolition of the feudal clan system, for a major amelioration of local tax burdens, including its own initiative in lowering the land tax. This, incidentally, paved the way for the spectacular advance of the farmer's class in many fields of activity. In 1874, a report submitted by the Finance Ministry said, in part, that "there is no cause whatsoever for surprise in seeing

Yamaguchi Prefecture effecting a drastic lowering of the local tax rates. On the other hand, again, there is no reason to be surprised even if taxes should be raised in prefectures of the Kantō district." It stands to record, however, that the unilateral steps taken in Yamaguchi prefecture for lowering the land tax were afterwards to offer good excuses for the popular movement denouncing the partisan government of the latter 1880's as for the national move for a nationwide reduction of land tax. The revision of land tax as effected in Yamaguchi prefecture was possible only in the area formerly held by the feudal lord of Chōshū, while the precedent thus established in that specific area could not, obviously, be followed by other prefectures. It could be said, however, that such move as seen in Yamaguchi prefecture eloquently bespoke of the stand of the agrarian population, who was destined to form a backbone of the Imperialism and, at the same time, offered a correct vista, to a certain extent, of the subsequent movement for popular liberty and civil rights.

## II. Renovation of Feudal Clan Administration in Early Meiji Years.

### (1) Classification of Farmers in Early Meiji Era.

From the closing years of the Tokugawa Shogunate to the early years of the Meiji era, the farmer's class in Chōshū (Yamaguchi) clan was roughly classified into the following three: (1) *Ōshōya*, or big landowner and local civil administrator, and wealthy farmers and merchants; (2) *Sohyakushō*, or small-scale manufacturers of agricultural products as merchandise, and (3) tenants and day-labourers.

The first category, *Ōshōya*, includes those privileged, money-lending big landowners whose standard of living far exceeds local farmers. In most cases, they are creditors to the local feudal lord, in return for which the latter entitles them to a family name and to a social status where it is allowable to carry swords on their person. In actual practice and as far as local administrative affairs are concerned, further, they usually exercise an administrative right in a virtual capacity of a proxy for the full-fledged local resident officer duly appointed by the feudal lord. When a major civil rebellion against the feudal authority arose during the Tempo era, these wealthy farmers and merchants inevitably had to be chosen as the target of public censure. Even since then, as records show, they, as a class, were disintegrated from the common run of farmers and they no longer could yield such power of domination over the poorer rural population, just as the case with the lower class of *samurai*. Under the circumstances, they

had to sit just helpless as farmers in various places rose in revolt against the established authority towards the closing years of the Shogunate regime.

The actual leaders of the mobilized farmers had, then, to be found among the second category of *Sohyakushō*, who, as the feudal structure of society under the hereditary authority of the Tokugawas rapidly tended to collapse, gained in power as a social class keeping pace with the development of the merchandise economy. They were in a position, with the anti-feudalism fight by poorer farmers as a background, to petition to their feudal lord for the relief of destitute farmers and reduction of tax burdens imposed on them. On the other hand, again, they, as manufacturers of agrarian merchandise, were destined to play a rôle of forerunners of those forces which, combined, turned their brunt of attack against the feudal authority. The reform effected during the Ansei era opened the way for further substantial rise of the social status of this particular class, while the feudal lords, alarmed over the rapidly-changing state of affairs, had to consider means of awarding for whatever merits they deserved in a desperate effort to maintain the hereditary institution of feudalism.

Many of the landless farmers, as a matter of fact, were in such a state of destitution that they were even without horses or oxen to till the land. To keep up living, they, besides, engaged in growing rice, were forced to be hired on cotton-weaving and strawhandicraft for whatever meagre wages given. Otherwise, they offered their manual services as apprentices and odd-jobbers. This, naturally, tended to cast them out of the communal life in agrarian districts. Toward the close of the Shogunate, this class was steadily increasing in numbers, especially in the regions along the Inland Sea of Seto, although their combined influence had not yet attained such weight as to disturb the overall order of the farming community.

Then, how did such class relationship in the rural districts change after the Meiji Restoration? In spite of the chronic destitution experienced among the farmer's class and the consequent inability on their part to meet tax burdens, the feudal clan of Chōshū faced a vast expansion of budgetary expenses to meet needs arising from a succession of civil wars and the necessity of maintaining a larger number of persons under arms. The financial situation of the clan was near a virtual bankruptcy. In order to curtail the clan expenses, attempts were made to lessen the number of armed persons. This measure, enforced despite strong opposition, caused many to desert the rank and file, while, on the other hand, hordes of destitute farmers, especially in the northern mountainous areas, successively rose in revolt demanding reduction of tax burdens. The mass desertions were mainly directed by those lower-class *samurai*, who, through requisition of their al-

lotted land the consequent decrease in their income, were threatened with the danger of being cutting off from their sole means of living following their demobilization. These men, even in case they hailed from agrarian or merchant families, had more or less been "outcasts" and sneaked into the rank and file just to alleviate the livelihood of their kinsmen. While in their respective armed units, they had invariably acquired habits of debauchery and luxury. This naturally made their living extremely difficult once they were demobilized, to make the things worse, they had lost a sense of awe in the presence of authority, and at times they even went to the extent of fighting with force with common people on the street, of committing burglary and, in mass demonstration, forcing local officials to connive at their unwarranted demands. They, in a word, were just a nuisance to farmers and merchants. The rural revolt occurring in Mine county in 1868 was evidently another instance of open rebellions against the established authority caused under the instigation and encouragement of these demobilized ex-soldiers.

It should be noted, however, that such open revolts by farmers were not always the results of instigation by outside agitators. This applied to the afore-mentioned revolt in Mine county. This particular popular uprising could be traced to the farmers' anger incited by the fact that some of the local tax (in kind) collectors had used irregular rice measures. The angry mobs stormed the mansions of *Shoya* and *sake* merchants (usually well-to-do), and, forcing their way to the offices of *daikan* (local officially-nominated administrator), forcibly demanded a drastic reduction of tax burdens, suspension of the rice exchange and a wholesale reshuffle of local officials. The nature of this particular uprising was substantially similar to that of the preceding Tempo revolt. It is noted, however, that, while in the latter case, the initial move was seen in the region of the towns of Mitajiri and Yamaguchi, local centers of agrarian manufacturing industries, which by stages spread on to the more remote areas in the mountainous districts in the north, the uprising of 1868 was geographically confined to these mountainous areas. In this rebellion, such towns as Mitajiri, Yamaguchi and Ogori were the sites of actual uprisings. Remarkable, however, was the fact that no farmers participated in this movement, which comprised discontented deserters only. Farmers were even mobilized for suppressing the revolt, those enlisting in the uprisings being limited to those destitute ones, who "were never eager to till the land but were only intent on garnering whatever profit they could get hold of ....." In the northern mountainous areas, productive activity was still extremely low, and the people subsisting there, under the heavy tax burdens, were simply without any

possibility of ever improving their lot, not to mention of owning their own land. The entire district was so poor that, to cite an example, the percentage of tenancy and in Iwanaga village, Mine county, where the uprising was started, in as late as 1881, stood at mere 4 %, the percentage for the entire Mine county standing at no more than 16 %. The situation in the region of Mitajiri and Ogori, much to the south almost bordering on the the seacoast, was diametrically different, for, here, some privileged merchants and well-to-do farmers had earlier either gained possession of large lots of land by lending money at exorbitant rates or undertaken land development at huge profits, while, viewed on the whole, indications became more and more manifest that sections of farmers, through such machinations, were being elevated to the status of more or less wealthy farmers and others falling down further on the social ladder. These farmers, as a matter of fact, led the tendency which enabled the farmer to attain such a status. The Meiji Restoration, incidentally, afforded an opportunity for these people to cooperate with the established authority to consolidate the latter's position, while the enlisted soldiers primarily hailed from this class of farmers. The outcasts of the farming community, as mentioned above, after being evicted from their respective native villages were enlisted in the armed units of various feudal clans. There was a limit, however, to the possibility opened on the path of the social advancement of this class of farmers; they could not easily attain the status of wealthy farmer-enterprisers. Although they had a number of servants and maids in employment, as well as oxen, they, after all, found it hard to make both ends meet often, paying wages to these employees and meeting various expenses incurred. The only recourse left them under the circumstances was, thus, to aspire for an expanded ownership of land just as usual landowners would. With their chief support of livelihood found in their own individually-employed man-power, they competed in buying up farmlands leaving the hands of destitute members of their community. As they, even then, had to find their foothold in the rural community, they were asked, as the process of disintegration advanced there, to play the rôle of benevolent benefactors, which was the sure way of gaining trust and confidence on the part of the poorer classes. This accounts for the fact that they often were found at the head of the popular moves demanding a reduction of tax burdens. This state of things was unmistakably reflected in an official record, 1868, of the Bureau of Civil Administration, which, in part, noted:

“.....those who come to lead the county or village community and become the object of respect by common people would voluntarily save their spendings on food and clothing, and economize in every way, and,

with the financial power thus built up, would do acts of benevolence for the sake of the poorer classes with a view to sharing with these people any sufferings that may beset.....”

They came to command such prestige and power to dominate among the destitute rural population that, as the army deserters rose in revolt in 1868, they could effectively dissuade the general run of these farmers from taking sides with the revolt, but, instead, mobilize them for a popular movement for reduction of or exemption from tax burdens and subsidizing them with relief foodstuffs. In spite of this, however, cases were rare in which destitute farmers, grouping with the scattered remnants of the deserters, would ransack with arms the homes of wealthy people. In order to tide over the acute crisis thus gathering over the feudal system of clan, it was evident that a major-scale measure of tax reduction and relief of the poor was a thing of urgent need. This had already, in 1868, been pointed out by the officials of the Bureau of Civil Administration. The obstacle in the way, however, was found in the acute stringency of the financial situation of the clan administration, and, in this, the insurmountable limit to a possible reorganization of the local feudal structure could unmistakably be observed.

(2) Return of Feuds to Emperor.

The return of feuds to the Emperor was projected for the purpose of implementing the Imperial rule only recently established following the Meiji Restoration, and was never an attempt at a lukewarm reform of the feudal system of clans. It was nevertheless tantamount to a step taken for a drastic reorganization of the provincial administrative structure as far as the Chōshū clan was concerned. In Chōshū province, measures had been taken as early as 1869 on the first year of Meiji for readjusting the official grades and ranks with a view to dispensing with unnecessary staff members. The measures taken then included a drastic reduction of the salary paid to all members of the clan's *samurai* officials, including members of the Lord's family, to one-tenth of the original amount. In the following year, a reform was effected in the existing military system, when subordinate *samurai* were allowed to join the ranks of the provincial army. This particular step, although originally intended to dispense, as far as possible, with the old feudal ties still in existence, the clan leaders, much to their chagrin, had to be reminded of their inability to carry out such drastic measure to the extent they had hoped for. The projected disbandment of various armed units could barely be carried out as an opportune time was offered by the exigency that some influential clans were asked to contribute certain units as the Imperial bodyguards, while the excuse for the reduction of salary



was found in an "Imperial order." The return of land by subordinate *samurai* retainers following the return to the Emperor of the feuds by their Lord incidentally prepared for the realization of the projected reduction in the number of the clan's *samurai* retainers. It should be noted in this connection, that the Choshu clan, in particular, supported a large number of such retainers, who, bestowed with the rule allotted land, were virtually semi-lords over rural villages and counties. Realizing extremely heavy financial burdens such institution imposed on the clan administration, the authorities had tried to curtail their number as well as to make them simple salary-earners instead of land-masters every time the clan's administrative structure was revamped. Their repeated attempts, however, had all been fruitless. In 1868, these lands in the hands of the retainers were requisitioned by force of an "Imperial order" simultaneously with the return to the Emperor of the feuds by the Clan's lord. It is recorded that the ricefields then registered had a total area of more than 12,000 *chō* (25% of the area as recorded at the time of the revision of the land tax) and the vegetable fields an area of 4,900 *chō* (15% of the area as recorded at the time of the revision of the land tax), yielding altogether 197,000 *koku* of rice. While it was obvious that the requisition of land was a precursor to a wholesale reduction of salaries, the step actually was merely tantamount to the requisition of the feudal landownership and it never denied the retainers' position as landowners. Although the land was requisitioned on the basis of the official land register, instances were not few where newly-developed land and forests were allowed to remain in the same hands under a disguised name. Or otherwise, land was divided among some of the subretainers immediately prior to the requisition, these people being asked to take up farming as profession. In other cases, again, large lots of newly-exploited land and woods were made available to these farmers. These, combined, served to stimulate the trend of many of the *samurai* class and influential farmers attaining the status of virtual landowners in sequence to the requisition of allotted land. On the other hand, the land requisition apparently caused a wide spread unrest and anxiety among the contemporary populace.

### (3) Abolition of Clans and Establishment of Prefectures.

While it goes without saying that the abolition of clans and establishment of prefectures was another bold step taken for strengthening the Imperial authority, and that it was, as such, an open denial of the old clan system, it should be noted, at the same time, that contradictory irrelevancies inherent in the very clan system, had early made it simply out of question to retain it any longer. The major-scale desertions and farmers' riots in 1868-69 had been subjugated by the entire armed strength of the clan

mobilized throughout the province and their leaders summarily executed. The authorities of the clan were already aware of the necessity of reducing various tax burdens and initiating the *samurai* class into the arts of productive profession. What they feared most was the enlightenment and arming of destitute farmers under the direction of lowerclass *samurai*. As a matter of fact, disgruntled *ex-samurai* were then gathering at Hagi with Issei Maebara as their leader. In order that the scattered groups of deserter-*samurai* could be formed into a powerful concentrated force, a wide-scale support by rural farmers was a thing of absolute necessity, and, naturally, in this connection, the attitude of wealthy farmers was closely watched. As far as this particular aspect was concerned, there apparently was in evidence a slight difference of views between the clan authorities hailing from the upper *samurai* class and absolutist officialdom. While the former concentrated their effort on appeasing the discontented *samurai* groups, those absolutist officials as Koin Kido and Kaoru Inoue viewed the guidance of wealthy farmers with the utmost importance. Among the clan leaders, the authorities of the Bureau of Civil Affairs were early stressing the need of various material burdens imposed on the farmers, which, however, could not be realized so long as the feudal clan system persisted. In September, 1871, as the clans were abolished and prefectures established, census was taken of the counties and villages, and, in the following year, a reduction of tax in kind was realized to the amount of 20,000 *koku* of rice per year. This was followed, in rapid succession, by the abolition of various other burdens, of which the farmers had long been complaining.

In short, the opposition to the abolition of clans and establishment of prefecture, proclaiming as it were, the collapse and termination of the old feudal system, proved not so violent as had been expected prior to its enforcement. Even the opposition raised by the two powerful clans, Satsuma and Chōshū, turned out much weaker than the Emperor's officials had been prepared for. The bold step taken by the Emperor was rather an opportune one as far as the Chōshū clan was concerned, tumbled, as it was, by a succession of farmers' riots and revolts by disgruntled *samurai*. The clan authorities, under the circumstances, thought it wiser to take advantage of the abolition of clans than to raise opposition to it in order that the difficulties carried in the clan system be taken over by the new central government of the Emperor.

### III. Revision of Land Tax and Popular Assembly.

#### (1) Revision of Land Tax and Its Characteristics.

The first governor of Yamaguchi prefecture was Goichi Nakano, the ex-retainer of the Shogunate, who had fought against the Satsuma and Choshu clans to the last moment. Following the Meiji Restoration, he obtained a special sanctions, and, through recommendations of Kaoru Inoue, now Meiji government, was appointed governor of Yamaguchi prefecture, in 1871.

The first thing Nakano did in Yamaguchi was a revision of the land tax. In 1872, he was quick to know a comprehensive revision of the land tax was imminent, and immediately launched upon an investigation of the problem. He called subordinate officials and representatives of local farmers with ample experience, to a conference for considering the actual means to be taken. His original object was to enforce the revision on the principle of equally dividing the yield of land between the official and civilian needs. Farmers' representatives, however, raised opposition to the plan, avowing the advisability of the "30% to public and 70% to civilian needs" principle. The conferees eventually agreed on the principle of "40% to public and 60% to civilian needs." The decision thus reached at the parley was duly made public in September, 1872.

A close study of the process of the enforcement of the plan in the Yamaguchi prefectural area indicates a number of difference with the decree promulgated by the central government of the revision of land tax.

(a) For land measuring, the land register compiled in the era of Horeki was utilized without modifications. Actual land measuring, thus, was carried out only on such land, as located in the remote or newly-developed areas, were not recorded in the register.

(b) Ricefields, according to the quality, were classified into nine grades, and vegetable fields into thirteen grades. The highest-grade ricefields were specified as standing on the principle of fifty-fifty to public and civilian needs, respectively, the portion allotted to civilian needs being increased as the grade came lower. It was apparent, however, that the instances of the highest-grade ricefields were rather scarce even in localities where farming was far advanced than Yamaguchi area.

(c) For fixing the land price, the rents per each lot of land were chosen as the standard, the amount of *koku* being reduced according as the grade came down.

(d) The standard price of rice and barley was fixed at 3 yen per *koku* of rice and 1.50 yen per *koku* of barley and 41 sen per *koku* of salt. In the case of the price of rice, the level of 3 yen was fixed after the prevailing higher level of commodity prices was taken into consideration; while the standard market price of rice prevailing between the middle part of September and the corresponding period in December, 1972, was found to

stand at 2.89 yen per *koku*.

Thus, the price of rice yielding from each lot of land was assessed, ten times of which was fixed as the price of that lot of land. The land tax was fixed at 3% of the land price, while 2% of the land price was deducted for civilian expenses. It would appear, therefore, as far as the yield of rice was concerned, that the principle of fiftyfifty for public and civilian needs, respectively, was strictly adhered to. The figure, however, was not based on the revised regulations as decreed by the central government, but was based on the rents, the amount of which being reduced as the grade came down. The result, thus, was that the total yield of rice showed a considerable reduction.

Table 1 Example of Investigation of Taxed Land

1. The taxed land survey	
Rice yielding from 1 <i>tan</i> .....1 <i>koku</i>	Price 3yen
Classified into :	
0.90 yen	Land tax (3% of land price)
0.60 yen	Civilian needs (2% of land price)
Total 1.50 yen	
Balance 1.50 yen	With 50% income of landowner
Land price 30 yen	Land tax 0.90 yen
2. Rice yielding from 1 <i>tan</i>	
.....1.294 <i>koku</i>	Price 3.882 yen
Classified into :	
0.582 yen	Paid for seeds and fertilizers
1.125 yen	Land tax (3% of land price)
0.375 yen	Civilian needs (1% of land price)
Total 2.085 yen	
Balance 1.50 yen	With 48% income of landowner
Land price 37.50 yen	Land tax 1.205 yen

The investigation for a projected revision of land tax, as mentioned above, was finished in 1873, and the plan tentatively formulated was immediately submitted to the Finance Ministry for approval. The authorities of the Ministry, after studying it in the light of the government decree on a land tax revision, advised that 2% of the land price, which was set to be allotted to civilian needs, should be incorporated into the land tax. This was received with a violent opposition on the part of the representatives of local farmers. Accordingly, a re-appraisal of the land price was effected and, eventually, agreement was reached on a raise by 25% of the land price. The process, as shown in Table 1, indicates that a more or less political consideration intervened in the raise of the land prices which was deemed required so that the land tax might reach the amount previously scheduled.

In short, the stand taken by the central government was to forestall any reduction in the amount of the land tax payable, while that of the prefectural authorities was to secure the allotment for civilian or local needs. Despite this divergence, however, both the central and local authorities had to take due cognizance of the need of reducing the tax burdens payable by the farmers, who, desirous of effecting a substantial reduction of their tax burdens, tried to, achieve their end by fixing the officially-set rice yield as far below the actual yield as possible, rather than by directly opposing to either the principle or method of the projected revision of the land tax. The comprehensive result of such land tax revision is explicitly indicated in a comparison of old and new tax amounts paid, as shown in Table 2.

Table 2  
Comparison of New and Old Taxes After Revision of Land Tax

	Old Acreage	New Acreage	Old Tax	Land Tax	Land Price	Land Price per Tan	Acreage amount Compared	Tax amount compared
	tan	tan	yen	yen	yen	yen	(+) tan	(-) yen
Ricefields	566,182	579,436	803,814	596,121	19,870,728	34.293	(+) 13,254	(-) 207,672
Vegetable fields	290,158	217,362 47,390	27,243	41,077	1,369,241	6.299	(-) 25,405	(+) 33,279
Rural house lots				19,465	684,862	13.691		
Urban house lots	522	543	2,410	5,136	171,231	315.079	(+) 20	(+) 2,726
Salt fields	8,226	9,563	2,932	6,609	220,324	23.036	(+) 1,336	(+) 3,677
Forests	895,513	1,533,745 6,859	2,566	22,706	756,887	0.493	(+) 645,290	(+) 20,226
Wood				86	2,878	0.419		
Waste land	113,883	113,883	0					
Total	1,874,437	2,508,934	838,967	691,204			(+) 644,497	(-) 147,762

The table shows that the increase in the acreage, as compared with the old one, was mere 1300 *chō* (or 1.2% of the old acreage), while the tax paid showed a decrease of 200,000 yen (or 24% of the ricefields' tax amount). As compared with the results gained in other localities, the extremely low level of land price in Yamaguchi prefecture is unmistakably evident. The local land price as prevailed in 1881 and 1883 was likewise considerably lower, while, in 1890, it is recorded, rice fields and vegetable fields in the Yamaguchi area were priced at two-thirds and less than one-third, respectively, of what prevailed in other areas. In 1886, a strict land survey was carried out anew, as a result of which the official acreage as tabulated showed a marked increase. The old land price level, however, persisted. The abnormally low land price as prevailing in Yamaguchi prefecture was taken up as a political issue at the Diet in 1891 and was accused of being

the result of the monopolistic policies of the bureaucratic officials of Choshu. Records show that, in that year, in that particular prefecture, one *tan* of ricefields was assessed as yielding 8.9 *to* of rice and priced at 25.90 yen, while one *tan* of vegetable fields, priced at 3.60 yen, was assessed as yielding 1.6 *to* of crops. There is no denying the fact that the amount of land tax paid in Yamaguchi prefectural area was exceptionally low as compared with the land tax as levied in other prefectural areas, which obviously helped the growth of local landowners as a class. Such, however, was not the result of an explicit intention on the part of the central government officials hailing from that prefecture. This was regarded as a concession made at the formative stage of the central government that had to keep the farming class under its power by way of providing against possible revolts by the *samurai*. The fact that the farming class had made an advance politically by availing themselves of the land tax reform being enforced then cannot be ignored.

(2) Prefectural Assembly and Cooperative Company

The revision of land tax, as described above, resulted, in effect, not only in a substantial reduction of tax burdens payable by the farmers, but, in its train, also in a confirmation of land ownership on their part as well as in opening up the way of their actual participation in the prefectural politics. In 1873, keeping pace with the Progress of the projected revision, various feudalistic restrictions pertaining to farmer and land were abolished in rapid succession, while inter-prefectural trading in fertilizers, agricultural instruments and farm products was made free. The prefectural assembly, convening in that year, passed a resolution to the effect that "henceforth the official ricefields as hitherto known shall be called privately-owned fields, and, irrespective of rice and vegetable fields, all these fields shall be called arable land. In addition to this, the land tax, as revised, shall from now on be paid in money, and, thus, it shall henceforth be quite feasible, according as the respective owners desire, to change ricefields into vegetable fields, or *vice versa*, or else plant mulberry or tea plants or whatever plants on these fields....."

The actual participation of farmers in the prefectural politics was initiated in 1872, when some representative "old farmers" were called to assemble. In the following year, a special decree was issued, asking county's representatives, local *ex-samurai*, Shintō and Buddhist priests to assemble at a scheduled conference to discuss actual measures of enforcing whatever policy pertaining to general populace. In the prefectural assembly of 1873, bills were decided on the relief of destitute people, establishment of primary and medical schools, sharing the expenses of Shinto shrines and of civil

engineering works. It was also decided that the prefectural authorities should make public how the money allotted to civilian needs were to be used. In 1874, another prefectural assembly was convened with the participation of electoral deputies and county chiefs, when chief item of discussion was the abolition of the Bureau for Encouragement of Industry and the inauguration of the Bureau of Employment and a cooperative company. The Bureau for Encouragement of Industry, established in July, 1873, for the purpose of encouraging *ex-samurai* to engage in productive occupation and offering help and guidance to farmers and merchants, was, thus, abolished to make the way to a new Bureau of Employment and a cooperative company. The former, aiming at the relief of the *ex-samurai* class, was capitalized at 250,000 yen. The confined capital of 500,000 yen originally invested in the Bureau for Encouragement of Industry, while shared by both *ex-samurai* and farmer-merchants participants, had come mainly from the latter's pockets, and, naturally, the capitalization of the new Bureau and the cooperative company, about equal in amount, invited a sharp dissatisfaction from the farmers' faction. The situation of the prefecture, however, was precarious. In February, 1873, Saga prefecture in Kyushu saw a violent rebellion coming to the fore at the hands of groups of disgruntled *ex-samurai*. In Yamaguchi prefecture, too, signs of similar moves were becoming apparent, especially around *ex-samurai* in the area of Hagi in the northern part of the prefecture. Under the circumstances, the authorities of the prefecture were in a position to think, first of all, of measures to pacify these dissatisfied elements. Seeking intervention of such influential leaders as Kaoru Inoue and Koin Kido, governor Nakano of Yamaguchi prefecture, could barely force the discontented county chiefs and electoral deputies to agree to the proposals as advanced by the prefectural authorities.

Now, the Bureau of Employment was charged with affairs pertaining to the domicile removal of *ex-samurai*, encouragement of sericulture and education of the juvenile population, while the duty of the cooperative company was to attend to the sales of rice delivered in place of the land tax money. Such rice, accepted at the rate of 3 yen per *koku* from farmers, was put on sale, the receipt of which, after deducting various expenses involved, was handed to the prefectural government. In case any profit resulted, it was to be repaid to the farmers according to the amount of rice originally delivered by them. According to the report of accounts for 1874, a total of 198,000 *koku* of rice was delivered for payment of the land tax, of which 104,000 *koku* was sold to pay for salaries of *ex-samurai*. 58,000 *koku* was sold out in the prefecture and another 31,000 *koku* put on sale in Osaka. The receipt this amount of rice amounted to 1,320,000 yen,

of which 596,000 yen paid for land tax, the balance amounting to 477,000 yen (2.40 yen per *koku*). From the latter, a total of 209,000 yen including revision expenses and other civilian expenditures were deducted, the remainder being repaid to the farmers. The vast difference between the amount the cooperative company handed over and that actually received by the farming populace naturally led to a deep suspicion, especially among the interested farmers. The system of delivering rice in place of money for land tax, while instrumental in forestalling a confusion in the tax-incash payment and a violent decline of the rice price, tended to absorb all the profits accruing from a rise in rice price into the official financial channels of the prefecture and counties, thus inevitably inviting sharp dissatisfaction from the contributing farmers who overtly gave vent to their discontent. In the years 1875-1876, Kobei Kunimitu and others hailing from Tabuse village in Tsuno county petitioned that all taxes, including tenants rents, be permitted to be paid in money. In the meanwhile, unrest was mounting in Tsuno and Kumage districts as many of local farmers, including electoral deputies, came out with an open protest against the system of repayment. To meet with the situation, measures were taken to revise the method of electing the deputies. They were now asked to attend the prefectural assembly under commission of rural representatives, while, on the other hand, it was decreed that, after 1876, the farmers would have the liberty of choosing whichever they may desired—either to pay the tax in rice or in money. This at once resulted in a sharp decline to 20,000 *koku* (10% of the previous year) of rice delivered in place of the tax payment. The tendency continued in 1877 to such an extent that the cooperative company was left with no means to pay for the salaries of *ex-samurai*. The company, under the circumstances, had to see its normal functions virtually suspended. Opinions were said to have prevailed in the prefectural assembly that the cooperative company was superfluous and, therefore, was to be abolished and disbanded. The system of payment in rice in place of money to pay for the land tax, it is noted, remained the target of suspicion and criticism for many subsequent years. In 1894, a petition was presented to the Imperial Diet that the money accruing from the rice paid in place of the land tax be repaid. The move was motivated from the fact that while the price of rice as fixed in 1874-75 as reported by the cooperative company was extremely lower as compared with the contemporary market price, which, naturally, led to the suspicion that a large amount of surplus profit should have accrued. This should be repaid, as the petitioners demanded. This particular petition, of course, could not have applied to the case of the Bocho cooperative company, which was operated as a semi-official organization of the



prefectural government. The trend, however, was utilized for the move aimed against the monopolistic influence exerted by the Choshu faction in the Liberal and Progressive parties.

To sum up, it should be noted that the revision of land tax as projected in Yamaguchi prefecture, was not a mere superficial change effected in the reduced taxes and feudalistic rents, but was actually realized when farmers' ownership of land came to be recognized and their participation in the prefectural policies established.

The farmers, through the revision as carried out, desired to monopolize the profits accruing from the subsequent rise in the price of rice. This was, of course, a concession on the part of the prefectural government made in the face of a concerted demand by the farmers. Such concession, again, was prompted by threats of uprisings by *ex-samurai* classes. It was deemed of urgent necessity that, in order to pacify these disgruntled people, means of subsistence be provided to them and farmers be allowed to participate in the prefectural policies so that farmers be dissuaded from taking part in any rebellions or uprisings attempted by *ex-samurai*. That farmers refused to join their revolts at Hagi and Tokuyama in 1876 was evidently a result of such policy taken by the prefectural authorities. The only influential political party in the prefecture, as recorded in the first years of Meiji, was the Kojo Kaisin Party under the leadership of Kan-ichi Yoshitomi, the first chairman of the prefectural assembly. The party, comprising landowners and influential farmers in the Yamaguchi and southern sea coast districts, included in its platform policies for effecting "a good constitutional policy, decentralization of government authority and development of domestic land." This, incidentally, shows that landowners were in a position to influence the prefectural policies. They, while opposing to concentrate the administrative powers in the hands of the central government and of launching overseas campaigns for aggressive purposes, clearly indicated its stand that it would not side with the move within the Liberal Party for enhancing civil rights.

#### IV. Growth of Landowner System.

##### (1) Increase of Percentage of Tenant Land.

The foregoing lines have, it is hoped, sufficiently described that the revision of land tax, as effected in Yamaguchi prefecture, resulted in a sharper reduction in the tax burdens as compared with the previous taxes imposed under the old feudal system or with the land tax level prevailing in other areas in the country. It is out of question, however, to precisely assess the extent of tax burdens borne by the farmers. It would appear to

stand at a little more than 38% as assessed on the basis of the above-mentioned record of the taxed land survey. It was evident, however, that the nominal yield as recorded there, did not represent the actual yield of rice.

Table 3  
Number of Land Tax Payers in Yamaguchi Prefecture (1881)

	Oshima	Kuga	Kuma- ge	Tsuno	Saba	Yoshiki	Asa	Toyou- ra
Below 5 yen (Below 5.1 tan)	10,020 % 94.5	24,074 88.3	13,021 93.1	11,685 85.5	11,131 82.6	13,508 52.6	6,840 61.9	14,449 78.4
5-10 yen	423 % 3.9	2,122 7.8	714 5.1	1,011 7.4	1,349 10.0	2,196 10.2	2,543 23.0	2,887 15.7
10-30	130 % 1.2	943 3.5	146 1.0	817 6.0	806 5.9	(5,549) (25.7)	1,489 13.5	1,032 5.6
30-50	17 % 0.2	74 0.3	55 0.7	85 0.6	127 0.9	214 1.0	99 0.9	33 0.2
50-100	9 % 0.1	36 0.1	42 0.3	45 0.3	60 0.4	89 0.4	55 0.5	15 0.1
100-300	3 % 0	11 0	9 0.1	19 0.1	24 0.2	26 0.1	19 0.2	3 0
300-500	%		4 0	3 0	2 0	3 0		
500-1,000	%					1 0	1 0	
1,000-1,500	%			1 0				
Total	10,602 % 100	27,260 100	13,791 100	13,666 100	13,499 100	21,586 100	11,046 100	18,419 100
	Mine	Otsu	Abu	Akama- gasaki	Total			
Below 5 yen (Below 5.1 tan)	3,335 % 58.7	7,515 82.1	14,253 80.3	1,689 88.2	131,820 79.3			
5-10 yen	1,685 % 29.7	1,044 11.4	2,738 15.4	130 6.8	19,749 11.9			
10-30	125 % 11.0	522 5.7	718 4.0	80 4.1	13,404 8.1			
30-50	20 % 0.4	37 0.4	30 0.2	10 0.5	807 0.5			
50-100	8 % 0.1	21 0.2	14 0.1	3 0.2	378 0.2			
100-300	3 % 0.1	8 0.1	6 0	2 0.1	132 0			
300-500	1 % 0			1 0	14 0			
500-1,000	%	1 0	1 0		4 0			
1,000-1,500	%				1 0			
Total	5,677 % 100	9,148 100	17,760 100	1,915 100	166,309 100			

While the yield of rice per *tan*, as a result of the land tax revision effected, stood at 11.6 *to*, the actual land area and yield involved must have exceeded the figure, for it is recorded that, on the average, the yield per *tan* in the case the first-grade ricefields stood at 24-25 *to*, at 20 *to* in the case of the middle-grade fields and 14-15 *to* in the case of the lower-

grade fields. The individual differences between varying grades of ricefields being so vast, it would seem out of question to make any definite assessment. It was certain, however, that the revision of the land tax had already entailed a major reduction in the tax burdens on the part of the farmers, while the subsequent rise in the rice price proved another substantial help for them. It would be misleading, further, to consider that the revision at once gave an impetus to the landownership by parasite landowners. It was only after about 1883 as far as Yamaguchi prefecture was concerned, that such tendency became apparent throughout the entire prefectural area. It was also from about this time that cases of failure to pay land tax mounted, in number, which invariably entailed sales by auction. The state of landownership in 1881 presumed on the basis of the amount of land tax paid, is as shown in Table 3.

While 5 yen paid for land tax would correspond to a little more than 5.10 *tan* in area, the actual area involved stood considerably higher than this, as already mentioned earlier. Throughout the counties cases were overwhelmingly of such small land ownership, the land tax paid for which was below 5 yen. However, cases of land tax paid to the amount of no less than 30 yen or even about 50 yen were not scarce in the districts along the Seto Inland Sea, while, in the western districts comprising Mine, Asa and Toyora counties, many cases were of 5 and 10 yen paid.

What percentage did tenant land occupy in such a pattern of land ownership? Records show the situation as tabulated in Table 4, which, however, did not apply to the entire prefectural area. Moreover, the Table concerned the ricefields only, and, therefore, a comprehensive picture could not be formulated from this Table alone. It would, however, sufficiently, indicate the general tendency relative to tenant land. The percentage, as recorded, stood at 16.2% in the mountainous Mine county and at 28.4% in the southern sea coast district of Oshima. With regard to the other localities, the percentage exceeded the nationwide average of 31.6%, as recorded in 1883. Differences by each hamlet in this respect are quite apparent. While many hamlets with less than 20% existed in large numbers in various counties including Mine district. Considerably many localities carried as high a percentage as more than 50%. Some even had a percentage of 100%. Common to all these localities was the fact that mountainous and backward districts had a relatively low percentage of tenant land, while newly-developed areas had a high percentage. This indicates that newly-developed or reclaimed land, originally exploited by the erstwhile feudal lord or wealthy farmers or merchants, gradually came to be owned by a small number of big landowners. This, altogether, shows that in the

Table 4. Number of Villages as Classified by Tenant Land Percentage in Ricefields and Tenant Land Percentage as Classified by Counties

Number of Villages as Classified by Tenant Land Percentage (1881)												Ricefield Tenant Land Percentage in 1893	
District	Below 10%	10-20%	20-30%	30-40%	40-50%	50-60%	60-70%	70-80%	80-100%	Number of Villages	Average Tenant Land Percentage	District	Percentage
Oshima	3	9	13	2	3	1	1	0	1	33	28.4%	Same as Shown on Left	41.5
Kumage	0	1	2	5	4	0	0	0	0	(12)	(36.3)		49.2
Tsuno	6	10	6	6	3	4	6	4	1	46	38.6		50.5
Asa	14	10	7	5	4	0	2	2	6	50	32.8		49.7
Mine	6	10	3	2	1	1	0	0	0	23	16.2		38.6
Otsu	2	7	5	6	2	0	0	2	0	24	34.4		41.5
Akama-gaseki		1							1	2	43.2		40.3
												Kuga	35.4
												Toyoura	32.0
												Abu	35.6
												Prefecture	40.7
												Saba	47.0
												Yoshishiki	44.0

mountainous and backward areas to the north a considerably large number of independent farmers retained their status while the number of tenant farmers steadily dwindled, and that, on the other hand, in the newly developed areas, a large-scale land ownership persisted. In the agriculturally advanced areas, on the other hand, the number of independent farmers owning from 1 *chō* to 3 *chō* of land was comparatively large, while the percentage of tenant land, on the average, stood at about 30%. This indicates that the number of parasite landowners were still relatively small. If this is compared with the state of things as existed in 1893, the increase of the tenant land percentage was remarkable, the average through the entire prefecture (as far as the ricefields were concerned) standing at 40.7%. This, again, was indicative of the tendency of the rapid growth of parasite land ownership. The average percentage recorded throughout the prefectural area was 45%, as registered in 1915. In 1895, the percentage rose to about 50% in Kumage and Tsuno districts, and 40% in Mine and Oshima areas, while in the flat areas of Yoshiki and Mitajiri, the percentage remained comparatively low. Striking was the marked rise of the percentage in the northern mountainous and backward districts. What, indeed, was responsible for such topographical changes seen in the percentage of tenant land? In the following lines, a brief study will be made the tenant relations.

(2) Outlines of Tenant Relations.

The average tenant rents as classified by counties and villages on the basis of a survey conducted in 1881 are shown in Table 5. In Mine district, where the percentage of tenant land was extremely low, the tenant rents likewise were exceptionally low in amount, while in Oshima county, the tenant rents registered a comparatively high level although the percentage of tenant land there was never high. This was probably because there were many farmers in Ōshima, who, simultaneously, engaged in fishing and salt industry as well as cotton spinning, and because there were so many poor farmers exclusively engaged in rice raising. In Asa and Tsuno districts, too, there were quite a number of mountainous villages, where tenant rents were exceptionally on a low level. On the whole, the percentage in these districts was 11-12 *to*. Thus, it is seen that the average percentage of tenant land and tenant rents through usual villages stood at 30% and 11-12 *to*, respectively. It has already been mentioned that both the percentage of tenant land and that of tenant rents were low in the mountainous villages.

Table 5. Number of Villages as seen from Tenant Rents Paid and Average Tenant Rents classified by Counties.

Number of Villages as Seen from Tenant Rents Paid (1881)									Tenant Rents Registered in 1888		
District	Number of Villages	7-8 <i>to</i>	8-10 <i>to</i>	10-12 <i>to</i>	12-14 <i>to</i>	14-16 <i>to</i>	16-18 <i>to</i>	Average Rent <i>to</i>	Maximum <i>to</i>	Medium <i>to</i>	Minimum <i>to</i>
Oshima	33	1	3	5	7	8	9	12.8	22.0	17.2	7.0
Kumage	(13)	0	1	6	3	2	1	12.8	18.0	11.0	5.0
Tsuno	46	8	7	12	16	1	2	11.0	20.0	18.7	1.4
Asa	50	8	14	14	12	1	1	10.3	15.3	10.0	6.8
Mine	23	14(7)	4	2	2		1	7.7	18.0	11.6	4.0
Otsu	24	5	7	6	4	2		9.4	18.0	11.5	4.0
Akamagaseki	2	1		1				15.8	8.0	6.4	8.8
								Kuga	18.0	10.6	2.0
								Saba	22.0	11.0	2.0
								Yoshi-ki	18.0	11.0	3.0
								Toyora	12.0	18.1	4.5
								Abu	24.0	9.3	5.0

According to the Agricultural Survey conducted in 1888 and the History of Rice and Barley Raising since Early Meiji Era compiled in 1905, the yield on land showed after 1877 a marked increase due to improvements introduced in the quality and category of fertilizers. The estimate was per-

haps not overdue in 1888 that the yield per *tan* on flat land stood at 24 *to* and 18 *to* on hilly land. While, further, the tenant rents on flat land did not necessarily show a marked rise, those in the mountainous areas showing an increase corresponding to the rise of production, this resulting in the reduction of topographical differences between the yield from flat and hilly areas, respectively. According to the Agricultural Survey conducted in 1888, this trend was unmistakably evident, the document registering 11 *to* as tenant rents paid both for flat and hilly areas. However, it was obvious that there still was a considerable difference in the rice yield on flat and hilly areas, respectively,

Table 6, prepared on the basis of the afore-mentioned Agricultural Survey, indicates a difference in the unit price between the flat and hilly areas as well as a similar difference in the appraisal of the commodities. Although it cannot be established how far this assessment reflects the actual condition which prevailed, it may safely be assumed that not only the yield per *tan* differs according to the topographical conditions of the respective areas, but also the amount of labor and fertilizers invested differs. It would also be considered that farmers in mountainous districts found it difficult to make both ends meet, while their counterparts in the flat areas could expect a certain margin of surplus profits. Respective percentages of income on the part of landowners, tenant farmers and public expenses were as shown in Table 7. With the wages classified into the tenants' income, the latter's percentage would stand at 47.9% on the flat land and 28.9% on the hilly land, while that of a landowner would stand at 41.3% on the flat land and 60.2% on the hilly land. The percentage borne by public expenses would amount to 10%. With the wages deducted, however, the tenant's income on flat land would stand at 25.7% and that of the landowner 58.9%, while the percentage borne by public expenses would register a little more than 15%. In the mountainous areas, however, the average deficit suffered by the tenants would amount to 0.84 yen, which means that more than 106% of the yield per *tan* would go to the landowner. According to this assessment, rice would cost 5 yen per *koku* (10 *to*) on the flat land and 5.16 yen on the hilly land, while the wages would stand at 0.13 yen for males and 0.08 yen for females on the flat land. The scale went a little lower on the hilly land, it standing at 0.06 yen for males and 0.06 yen for females. In short, this shows that, in the mountainous areas, rice cost higher, wage scale lower and tenant rents comparatively higher, while the income on the part of landowners was conspicuously high.

Lastly, mention will be made of the relations between the landowners and tenant farmers. According to the above-mentioned Agricultural Survey:

".....Ever since olden times the landowners and tenant farmers have seldom stood in a relationship of dependence, few cases of conflict arising between them and their friendly ties being cemented without the aid of papers of contract. In recent years, however, conflicts have arisen, especially in years of bad crops, due to the imperfections in the contract entered....."

It is interesting to note that such cases of conflicts were more numerous in the flat areas along the sea-coast of the Seto Inland Sea, while, in the northern mountainous districts, where the traditional ties of dependency between the landowners and tenant servants were more persistent, it was customary that the tenants would loan the money from their landmasters the money needed for buying fertilizers and seedings. The practice had been taken over from the days of the old feudal administration.

Thus, it would be safely to assume that the system of landowners in Yamaguchi prefecture was more or less firmly established between 1877 and 1887. In 1886, special expenditures were appropriated, by dint of a resolution passed by the prefectural assembly, for conducting a new land survey. This was in consideration of the possibility that a correct appraisal of the land quality, boundaries and acreage would greatly affect the ownership of the land involved, that, consequently, unless a correct appraisal is effected, confusion would ensue relative to transactions in the land. In the same year, again, the prefectural assembly asked the prefectural government to take measures for establishing a rice dealers' cooperative and a rice packing manufacturers' cooperative as well as inaugurating a export rice inspection system. This, incidentally, indicates that the prefectural assembly then enjoyed an undisputed leadership in the prefectural politics. It has already been mentioned that the assembly in those years mainly comprised landowners.

## V. Conclusion

In the foregoing paragraphs, an attempt was made, with the aid of documentary materials available at the erstwhile feudal government and the later prefectural government, implemented by data found locally, to clarify the historical meaning of the revision of the land tax as effected in Yamaguchi prefecture.

In short, the revision, as far as Yamaguchi prefecture was concerned, was not a mere superficial transformation of the feudal rent system but did actually amount to a new system of tax payment in money on the premise of a recognized land ownership by farmers. The tax burdens on the part of farmers as compared with the preceding feudal days, were substantially

reduced as a matter of fact, while the subsequent rise of rice price further helped to reduce their burdens. It was not because the rice price rose that farmer's landownership was established. Liberation of farmers from old feudalistic ties and admission of their advance into politics was a pre-requisite to a revision of the land tax. It would seem that farmers' landownership had already progressed to such an extent that they were already equipped with a force of resistance, even in case the rice price rose afterwards, against any attempt at raising Land tax. The land ownership, as mentioned here, simply meant such ownership as backed by the payment of land tax as opposed to the old feudalistic possession or State ownership, and did never amount to a guarantee of the right of tilling the land as separated from the land tax. In other words, in the light of the old relations between the landowners and tenant farmers which had been in existence in the feudal days, it simply meant that the landowners' ownership was duly confirmed, with the tenant farmers left in their old status. The old relation of dependency persisted between the landowners and tenant farmers, which virtually amounted to a guarantee given for the landowners, who were in a position to pay the land tax, to receive dues from the tenant farmers, who actually tilled the land. The revision of the land tax, however, did not merely amount to a legal confirmation of the land ownership by such parasite landowners only. The essential feature of the land tax revision should, thus, be sought in the liberation of the common run of farmers, who were exposed to pay dues and the confirmations of the landownership on the part of independent farmers, who were in a position to pay the land tax.

The subsequent tendency to disintegration among independent farmers, enhanced under the pressure of the land tax payment in money and the rapid expansion of currency economy, the further growth of the land concentration in the hands of parasite landowners and a distorted capitalistic disintegration of farming were all the aftermath of the enforcement of the revised land tax and not a precursor to the revision. The further development of such parasite land ownership will be taken up for study in a separate article, the present treatise being confined to a brief study of the historical meaning of the revision of the land tax as enforced in Yamaguchi prefecture.



Table 6 Comparison of Income and Spending *per tan* (1888)

Spending							
	Tenant rent	Paid for tools	Seeds	Fertilizers	Wages	Others	Total
Sum (flat land village)	yen 5.50	yen 0.20	yen 0.21	yen 2.182	yen 3.155	yen 0.25	yen 11.497
Sum (hilly land village)	5.513	0.30	0.17	1.419	3.09	0.20	10.692
Income				Public Expenses			
	Rice	Rice straw	Total	Land tax	Local tax	Town expenses	Total
Sum (flat land village)	12.20	1.202	13.402	0.773	0.258	0.088	1.139
Sum (hilly land village)	9.476	0.376	9.852	0.566	0.184	0.090	0.840

Farmland Survey of Yamaguchi Prefecture

Table 7 Comparison of Income *per tan* (1888)

Village	Tenants' Income		Landowners' Income		Public expenses		Total	Percentage
	Sum	percentage	Sum	percentage	Sum	percentage	Sum	
Flat land	yen 5.06	47.9 %	yen 4.361	41.3 %	yen 1.139	10.8 %	yen 10.510	100%
Hilly land	2.250	28.9 %	4.673	60.2 %	0.840	10.9 %	7.763	100%