

# *T'ien-tsu* 田租 or Land Tax and Its Reduction and Exemption in Case of Natural Calamities in the Han 漢 Period

(2)

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## Section 8—The Land Tax and Tenancy (The Nature of Private and Public Fields)

In the preceding section, the author referred to the problem of tenancy in Han times. He criticized the view, recently advocated by T. Kageyama 影山剛 and M. Kimura 木村正雄, which regarded *chia* 假 as wages (or hired farm labourers) and made clear that the term should be interpreted as tenants, in accordance with the older view. Needless to say, the term 'tenant' only means a peasant who rents the field he cultivates and does not possess universality applicable to all historical periods. The actual form of tenancy in a given period or in a given society is dependent upon various historical conditions unique to that period or that society. T. Kageyama and M. Kimura's view may have a point, if they do not negate the existence of tenancy itself, but merely points out that a tenant in Han times could be compared to a hired farm hand, because he had a low degree of independence in management and was very much dependent upon the landlord.

The position of a tenant in Han times could probably be considered as having been similar to that of an agricultural slave. But the reason why the author challenged the view of the two scholars is that they tried, not to clarify the features of tenancy in Han times, but to deny its very existence in Han times. Also, the author could not help referring to the nature of tenancy in Han times in the course of his discussion of the land tax for no other reason than that T. Kageyama's view which attempted to deny the existence of tenancy in Han times by interpreting *chia* as hired labour was used by M. Kimura in supporting his argument that the land tax was a production tax. M. Kimura argued that if we consider the land tax as a production tax, people described as *chia* could not be considered tenants, as they usually have been, since they were not obligated to pay the tax. M. Kimura, therefore, went along with T. Kageyama in considering *chia* as hired labourers.

But as the author has already argued, in terms of conventional interpretations of Han sources, it is difficult to consider *chia* as hired labourers. If we take the position of interpreting *chia* as tenants, we cannot deny the existence of tenancy in Han times. If we further contend that the tenants were not subject to the payment of the land tax, M. Kimura's argument that the land tax was a production tax loses its ground. For these reasons, the author objected to M. Kimura's view and contended that it was a rent on land.

The author has expressed his views on the pattern of land tenure and the nature of the land tax in Han times in Section 4 and 5. In his view, the land tax in Han times was nothing but the rent on land which the commoners, the exclusive occupants and users of land (if they hired tenants, they were landlords), paid to the state, the owner of land. This view, however, is not widely accepted. According to the accepted interpretation, private land ownership existed in Han times. All the fields except the public fields were called private fields and belonged to private persons. The land tax was levied on the owners of the private fields, and therefore, it was a tax on the ownership of land, not a rent on land. The accepted interpretation further holds that in contrast to the land tax that was a tax on the ownership of land, there existed *chia* levied on the public and private fields and that this *chia* was the rent on land. Hence, the difference between land tax and *chia* is regarded as the difference between land tax (i.e., the tax on the ownership of land) and rent on land.

The accepted interpretation, as described above, seems to offer clear definitions of the land tax and the rent on land and to point out plainly the difference between the two. But when we reflect upon the nature of land ownership in Han times, it seems very doubtful that there existed any private right of land ownership separately from the public right of land ownership. Therefore, it is difficult to define simply the land tax of this time as having the character of a tax on the ownership of land. This line of thinking raises a question about the appropriateness of considering private fields as privately-owned land and public fields as government-owned land.

We find references to 'public and private fields' 公田·私田 in Mencius' treatise on the well-field system 井田法 and, going further back in time, in the poem of 'large fields' 大田 in 'Minor Odes of the Kingdom' 小雅 in the *Shih-ching* 詩經 (the Book of Odes). The public and private fields that were recorded in these sources meant, respectively, the fields owned by lords and worked by corvée labour and the fields divided up for peasants' occupancy. There was no difference between the two in that both kinds of fields were owned by the lord. Then, when did the terms, 'private fields' and 'public fields', which merely denoted two different kinds of fields owned by the lord, change their meanings and come to mean privately-owned fields and government-owned fields?

What comes to our mind at this juncture is the beginning of the private ownership of land in the Warring States period, seen in a reform policy of

Shang Yang 商鞅. But what we can learn from the famous 'opening of the crisscrossing footpaths between fields' 開阡陌 and 'privately-owned fields and houses' 名田宅 is not that Shang Yang's reform meant the introduction of the private ownership of land, but that it was merely a reform on the exclusive occupancy of land. Not only in Ch'in 秦 but in other states of the Warring States period, exclusive occupancy of land by commoners was gradually liberalized so that occupation of land unobstructed by state opposition and the sale and purchase of land became officially accepted practices. But this official acceptance cannot be technically considered official approval of the private ownership of land. From the Warring States to Ch'in and down to Han times, the right of the ownership of land rested in the hands of the state and it was never given to the commoners. For this reason, the terms, 'public fields' and 'private fields' retained their original meanings and were used to refer to the pattern of land tenure in Han times. That is, these names were used to refer, respectively, to the land which the state used and the land which the commoners used, while both kinds of land were under the ownership of the state, i.e., the emperor.

As described above, the conventional interpretation considers that 'government fields' and 'private fields' meant government-owned land and privately-owned land. But from the beginning, these terms did not specify the holder of the right to own land; as the traditional usage of these terms indicates, they referred to the holder of the right to occupy and use land. If we regard public fields as the land which the emperor occupied and used and private fields as the land which the commoners occupied and used, what did *chia* levied upon public fields mean in comparison with the land tax levied upon the private fields? The land tax on the private fields, as mentioned above, was the rent the commoners, as the occupants and users of land, paid to the emperor, the owner of land. *Chia* on the public fields had essentially the same characteristic as *chia* levied upon private fields.

*Chia* on private fields was what the occupant and user of land received from another person who actually used and reaped profit from cultivation. This person used part of his profit to pay *chia*. It is probably appropriate to take a broad meaning of *chia* and consider it as rental fee or tenancy fee, but properly speaking, it was a fee for the rental of the right to use the land. *Chia* was, therefore, entirely different from the land tax on private fields which the state, as the owner of land, received from the commoners, as the exclusive occupants and users of land. This difference is reflected in the relationship between land tax and *chia* levied on private fields that were rented out. In these private fields, the cultivator paid as *chia* about half of the crop to the exclusive occupant of the land and the exclusive occupant of the land paid the land tax equivalent to one-thirtieth of the crop to the owner of the land, i.e., the state. But in the case of the public fields that were rented out, there occurred no double taxing as in the case of the private fields, since the owner

and the exclusive occupant of the public fields were one and the same, eliminating the need to collect the land tax.

As discussed above, *chia* on the private fields was extremely high, compared with the land tax on them, and the difference between the two accrued to the exclusive occupants and users of the private fields. This discrepancy between *chia* and land tax very often leads one to regard the former as the rent on land and the latter as the tax on the ownership of land. But the meaning of the amount of the land tax cannot be dealt with by itself, but has to be considered in the context of the contemporary taxation system. The following section will examine the problem of the amount of the land tax.

### Section 9—The Amount of the Land Tax

The land tax in Han times was set at one-fifteenth of the crop in the reign of Emperor Kao-tsu 高祖. Later, it was increased, but after the ascension of Emperor Hui 惠帝, it was restored to the one-fifteenth level. Emperor Wên 文帝 reduced the land tax by half in the second and twelfth years of his reign, and abolished it altogether in the thirteenth year. Emperor Ching 景帝 reduced the original land tax by half and fixed it at one-thirtieth of the crop and this remained the rate of the land tax, through Later Han 後漢. From the standpoint of Confucians who upheld a one-tenth tax as ideal, the one-thirtieth tax seemed too light.

We read in the Kung-yang Commentary 公羊傳 to the paragraph of 'for the first time a tithe was levied from the acre' 初稅畝 in the fifteenth year of the reign of Duke Hsüan 宣公 in the *Ch'un-ch'iu* 春秋:

"In ancient times, why was one-tenth (of the product) presented as tribute? Because one-tenth was the norm of the world. If [the tribute is] more than one-tenth, it is the great Chieh and the small Chieh. If (the tribute is) less than one-tenth, it is a great Mo and a small Mo. One-tenth tribute was the norm of the world. With one-tenth [tribute], there arose voices of praise." 古者曷爲什一而藉。什一者天下之中正也。多乎什一，大桀小桀。寡乎什一，大貉小貉。什一者天下之中正也。什一行而頌聲作矣。

Also, in Part II of Kao-tzŭ 告子 of the *Méng-tzŭ* 孟子 (the Works of Mencius), Bk. VI, we read:

"Po Kuei said, 'I want to take a twentieth of the produce only as the tax. What do you think of it?' Mencius said, 'Your way would be that of the Mo... If we wish to make the taxation lighter than the system of Yao and Shun, we shall just have a great Mo and a small Mo. If we wish to make it heavier, we shall just have the great Chieh and the small Chieh.'" 白圭曰，吾欲二十而取一，何如。孟子曰，子之道貉道也。…欲輕之於堯舜之道者，大貉小貉也。欲重之於堯舜之道者，大桀小桀也。

That is, from the Confucian viewpoint, any tax heavier or lighter than one-tenth of the crop was a deviation from the norm. Hsün Yüeh 荀悅 of Later Han commented on Emperor Wên's reduction and abolition of the land tax and said, "In ancient times, the tax was set at one-tenth and this was the norm of the world. Now the Han House levied the tax at one-hundredth. This must be judged as being too little." 古者什一而稅，以爲天下之中正也。今漢氏或百一而稅，可謂鮮矣。(漢紀) There is no mistake that his words pointed out the extreme lightness of the Han land tax, though they were not meant to censure its lightness. Chung Ch'ang-t'ung 仲長統, who lived in the last part of Later Han, criticized the extreme lightness of the land tax in his time and said:

"Since (they) did not obey ancient laws and lightened the tax, there are admonitory signs on one hand and calamities on the other. And in less than three years, the budget became out of balance. Sitting down, one sees soldiers eating a vegetable diet, and standing up, he gazes at the bodies of the starved filling up the road. How could the sovereign carry out this (kind of) rule? To levy the tax at the rate of one-twentieth (of the crop) is called Mo. What is it to tax one-thirtieth?" 不循古法，規爲輕稅，及至，一方有警，一面被災，未逮三年校計驚短，坐視戰士之蔬食，立望餓殍之滿道。如之何爲君行此政也。二十稅一，名之曰貊。況三十稅一乎。

In Chung Ch'ang-t'ung's opinion, 'the land tax should be levied (at the rate of) one-tenth (of the crop) and periodic military service and poll-tax should be in accordance with the old (ways).' 可爲…租稅十一，更賦如舊。(from the Section on Profit and Loss 損益篇 in the *Ch'ang-yen* 昌言, quoted in the Biography of Chung Ch'ang-t'ung 仲長統傳, *Hou Han-shu* 後漢書, Bk. 79)

In the *Ch'i-tung yeh-yü* 齊東野語 by Chou Mi 周密 of Sung, we read:

"After the well-field system declined, taxes and levies increased day by day and the people hardly had a comfortable life. In my humble view, in ancient times, the two Hans had the lightest (tax). Not only could the subsequent periods not match them, but also the Three Dynasties (i.e., Hsia 夏, Yin 殷 and Chou 周) could not equal them." 自井田之法廢，賦名日繁，民幾不聊生。余嘗夷攷，在昔獨兩漢爲最輕。非惟後世不可及，雖三代亦所不及焉。

The land tax at the beginning of Han, Chou Mi went on to say, was one-fifteenth of the crop. After it was reduced to one-thirtieth of the crop in the second year of the reign of Emperor Ching, this rate became 'the fixed norm of the House of Han' 漢家經常之制. Later, 'Emperor Wu campaigned north and south and made official visits east and west. Extravagance and luxury were unlimited and the Grand Minister of Agriculture reported shortages. At that time, those who spoke of profit shared scarce resources, sold their ranks, altered coins, levied duties upon carts and boats, taxed the six domestic

animals and complained about confusion. (The government) came to adopt the government distribution of local products, the control of salt and iron and the official production and sale of liquor. Everything that was of use was not left unused.' 以武帝南征北伐東巡西幸奢靡無度，大司農告竭。當時言利者析秋毫，至於賣爵更幣算車船租六畜告緡均輸鹽鐵榷酤，凡，可以佐用者，一孔不遺。 But, 'as far as the land tax was concerned, (they) did not dare increase it. Even towards the closing days of the dynasty, this intention (of not increasing the land tax) remained intact.' 獨於田租，不敢增益。雖至季世，此意未泯。 (Section—Han (land) tax was the lightest 漢租最輕, *Ch'i-tung yeh-yü*, Bk. 1.) Chou Mi's intent was different from that of Chung Ch'ang-t'ung in that Chou praised that the Han land tax was the lightest among the land taxes of all the dynasties and that it was not increased even in times of financial difficulties. Although Chung Ch'ang-t'ung and Chou Mi completely differed in their opinions, they both acknowledged that the Han land tax was extremely low.

Thus, there is no doubt that the one-thirtieth land tax of Han times was far lower than the one-tenth tax which is said to have been the Chou land tax. There is, however, some question as to whether or not the Han land tax was really so low as it seems to have been. On this question, Huang Tsung-i 黃宗羲 said in his *Ming-i tai-fang-lu* 明夷待訪錄:

"In ancient times, the well-field system was used to care for the people. And those lands belonged to the ruler. In Ch'in times and thereafter, the people themselves owned land. The ruler no longer cared for the people, and made them care for themselves. Also they were subject to taxes. Though the tax rate was one-thirtieth (of the crop), when compared to ancient ways, this could hardly be considered low." 古者井田養民。其田皆上之田也。自秦而後民所自有之田也。上既不能養民，使民自養，又從而賦之。雖三十而稅一，較之於古，亦未嘗為輕也。 (Chapter on Land Tenure 田制, *Ming-i tai-fang-lu*)

According to Huang Tsung-i, the conditions of Chou times, when the populace made their living off the land granted to them by the lord under the well-field system, were different from those of the post-Ch'in times, when the people had to acquire land to make a living, since under the system of the private ownership of land, land was no longer granted to them by the lord. Therefore, Huang Tsung-i argued, although the land tax rate of Han was one-thirtieth of the crop, the land tax cannot be said to have been light, since it was levied upon private land which was not granted to the people. As Huang Tsung-i indicated, it seems to miss a point to hastily judge from the rate of the land tax alone that the Han land tax was lighter than the Chou counterpart. But how was the land tax affected by the presence or absence of land grant, i.e., whether the land belonged to the lord or to the people, to which Huang Tsung-i made a reference? Looking at the absence or presence of land grant,

Huang Tsung-i thought that in Chou times land was publicly owned and that in post-Ch'in periods, it was privately owned. The author has already commented upon the mootness of asking whether public ownership or private ownership prevailed. In the author's view, the presence or absence of land grant indicated, not whether the state or the people had the right to own land, but merely whether or not there were rules for the occupancy of land. That is, it is safe to assume that in either case the ownership of land rested in the state. If so, the presence or absence of land grant would not have any direct effect upon the levying of the land tax. In reality, the land tax was levied upon the holder of the right to occupy land, regardless of the presence or absence of the land grant system. In this sense, we can argue that, land grant or no land grant, there was no difference in the impact of the land tax.

If the above line of thinking is possible, Huang Tsung-i's argument cannot be accepted at face value. When we look for other observations, we find Chu Li 朱禮 of the Yüan period say the following in the *Han-T'ang shih-chien* 漢唐事箋:

"The Han land tax was fixed at one-fifteenth or one-thirtieth [of the crop]. There were two kinds of *fu*, poll tax (*k'ou-fu*) and commutation of military service to a tax (*kêng-fu*). The poll tax was levied at the rate of one *suan* (120 *ch'ien*) per person. As for the periodic military service, the turn of the regularly drafted soldiers was one month and that of the frontier guards was three days. Those who did not perform the military service could commute it for 2,000 *ch'ien* for (the service of) one month, and 100 *ch'ien* for (the service of) one day. Wang Mang said, 'Though the Han land tax was light, (its) *fu* was heavy.' His words were not entirely lacking in foundation." 漢租十五取一，或三十而一。賦有二，有口賦，有更賦。口賦人百二十爲一算。更賦者，正卒之更以月代，邊戍之更以三日代，而不行者，月爲錢二千，日爲錢百。王莽以爲漢租雖輕，而賦爲重困。其言亦不爲無據也。(General Treatise on the Taxes of Chou, Han and T'ang 通論周漢唐稅賦, Section on Land Tax, Labour Service and Tribute, A. 租庸調上, *Han-T'ang shih-chien*, Pt. II, Bk. 6.)

Chu li quoted Wang Mang's 王莽 statement that the *tsu* of Han was light, but that its *fu* was heavy. This statement was drawn from his edict on the inauguration of the 'sovereign fields' 王田 system, recorded in the Treatise on Food and Money 食貨志 of the *Han-shu*:

"...the Han hand lightened taxes on their fields to one thirtieth (of the crop). However, there were always periodic military services which [even] aged and ill persons all paid." 漢氏減輕田租，三十而稅一，常有更賦，罷癘咸出。

That is, Wang Mang stated that though the Han land tax was light, the people

had to bear the burden of military service and that even the aged and ill were obliged to pay them. His statement indicates that despite the lightness of the land tax, the Han population had to meet the burden of the labour services. With all the services and taxes combined, their burden was by no means light.

Chu Li made the following general observations about the taxes of Chou, Han and T'ang dynasties:

"Generally speaking, the so-called *tsu* of T'ang was like the land tax (*fu-shui* 夫稅) of Chou and Han. T'ang's *yung* 庸 and *t'iao* 調 were like *fu* 賦 of Han and *chia-tsu* 家租 (military service levied on each household) of Chou. The amount of the T'ang taxes varied, but, in essence, they were neither greater nor smaller than (the amount of) the land tax (*fu-shui*) and *chia-tsu*. Looking at the taxes of the three dynasties, (we see that) they did not differ much from each other. But in the case of Han, the poll tax was light, while the military service was heavy. In the case of T'ang, *yung* was light, while *t'iao* was heavy. As for *tsu*, those of Han and T'ang were light, compared with those of Chou. The *tsu* of Han and T'ang were less than one-tenth [of the crop]. The foundation for the commoners to have crop year after year is for them to receive land. Therefore, the sages established laws and made it a norm to take away one-tenth (of the crop). Han and T'ang made *tsu* light and *fu* heavy; the *tsu* of Han was one-thirtieth (of the crop) and that of T'ang was two-hundredths [of the crop]. Were they not too light? On the other hand, *fu* of Han was payable in cash, and so was the biannual tax (*liang-shui* 兩稅) of T'ang, although *yung* and *t'iao* were to be paid in cloth and silk. (Because of the cash payments) the populace suffered greatly." (*Han-T'ang shih-chien*) 大率唐所謂租，猶周漢之夫稅，夫所謂庸調，猶漢之賦而周之家租歟。雖其輕重之端或彼或此之不同，要亦不出夫家二端。通而言之，亦不甚相遠也。蓋漢算輕更重。唐庸輕而調重。而其為租則漢唐視周皆為輕。不及什一也。夫民之有常產，以受田為本。故聖人制法，取以什一，而謂之中正。漢與唐輕租而重賦，漢租二十而一。唐百二焉。豈不過輕哉。而漢賦以錢，唐庸調以布帛，變而為兩稅，迺始以錢，而百姓弊苦。(漢唐事箋)。

According to Chu Li, the taxes and services levied by Chou, Han and T'ang were, generally speaking, not too different from each other except for some variations in the amount of some of the taxes and services. As for the land tax, Chu Li considered too light the one-thirtieth tax of Han and two-hundredths tax of T'ang. On the other hand, *fu* of Han and *yung* and *t'iao* of T'ang were heavy. Because *fu* of Han was payable in cash and the T'ang tax paid in cloth and silk was changed to a cash tax after the adoption of the biannual tax, the people suffered greatly. Some doubt remains as to the accuracy of Chu Li's observations. But it is true that, though the Han land tax in itself was light, the populace had to meet the relatively heavy burden of *fu*,



to pay which they had to convert part of their crop into cash. (Besides the poll tax 口賦 and the cash commutation of military service 更賦 mentioned by Chu Li, *fu* of Han times included *k'ou-ch'ien* 口錢 and *tzü-fu* 賃賦.)

The heavy burden the peasantry had to bear is illustrated by the words of the Literati in the *Discourses on Salt and Iron* 鹽鐵論 by Huan K'uan 桓寬:

"...though the peasants are taxed but one-thirtieth, the rate is based upon acreage.... Add to this the poll tax and corvée duty, and the rate would become actually exactly one half of a man's labour. The peasants are forced not only to yield all of their produce, but are even often obliged to go into debt in order to fulfill the required amount." 田雖三十而以頃畝出稅。...加之以口賦更繇之役。率一人之作中分其功，農夫悉其所得，或假貸而益之。 (Chapter XV: Undeveloped Wealth 未通篇)

According to the Literati, the combined burden of the land tax, the poll tax and the corvée duty (or the cash commutation of it) amounted to about one half of the labour of a peasant. Because of this burden, the peasant often used up all his income, and if his income was not enough, he even had to borrow from others. The poll tax and the corvée duty were not exclusively levied on the peasants. But the peasants, who made up the majority of the population, bore on their shoulders the burden of the land tax, the poll tax and the corvée duty.

#### Section 10—Grades of Fields

The Han land tax was fixed at one-thirtieth of the crop. But in actually collecting the tax, Han officials did not employ the cumbersome method of measuring the yield of each field every year and levying one-thirtieth of it as that year's land tax. They determined the average annual yield per *mou* 畝 and levied one-thirtieth of it as the land tax. Thus, the amount of each peasant's land tax was determined on the basis of the average yield per *mou* and the size of the field he cultivated. The method of computing the land tax was discussed in Section 1.

The question that arises now is whether the Han dynasty, in determining the average annual yield, computed it individually for each field or arrived at a national average of annual yield, regardless of the differing quality of the fields. If the latter method had been used, the land tax per *mou* of all the fields in the country would have been uniform and fixed at a certain amount, since the land tax was set at one-thirtieth of the nationally calculated average annual yield. But nowhere in Han sources do we find any reference to the amount of the land tax per *mou*. This fact contrasts sharply with the fixing of the land tax at four pints per *mou* by Ts'ao Ts'ao 曹操 during the reign of Emperor Hsien 獻帝. It seems inconceivable, therefore, that there was in Han times a fixed amount of land tax per *mou*. The Han dynasty does not seem

to have established the amount of the land tax on the basis of the nationally uniform average annual yield.

We can presume, then, that the other method, calculation of the average annual yield for individual fields, was used. The use of this method, however, did not mean that the private fields of disparate shapes and sizes were measured one by one for their average annual yield. In the *Wu-ching i-i* 五經異義 by Hsü Shên 許慎 of Later Han, which was quoted in Chia Kung-yen's 賈公彥 *Sub-Commentary on the Chou-li* 周禮注疏, we read:

“According to the Kung-yang [Commentary], [the land tax] was levied at the rate of one-tenth [of the crop], and there was no difference due to the distance [of the field]. In the Han system of paying the land tax, there were superior, medium and inferior fields. This was the same as [the system described in] the *Chou-li*.” 案公羊十一稅，遠近無差。漢制收租，田有上中下。與周禮同義。

This passage shows that each and every field was not measured for its average annual yield. It also indicates that the Han divided the fields into three grades on the basis of their quality and determined the land tax accordingly. It is doubtful, however, whether, as Hsü Shên contended, the Han system stemmed from the method of taxation described in the section of the ‘Supervisor of Agricultural Work’ 載師 in the *Chou-li*, which reads:

“Generally speaking, the Supervisor [of Agricultural Work] handles [taxes on land]. Houses in the capital are not taxed. Fields and houses are taxed one-twentieth [of the produce]. Land ‘within 50 *li* from cities’ 近郊 is taxed one-tenth, and land ‘within 100 *li* from cities’ 遠郊 is taxed three-twentieths. Land ‘between 1,000 and 1,500 *li* from cities’ 甸, land ‘between 200 and 300 *li* from cities’ 稍, ‘districts’ 縣 and ‘appanages’ 都 are not taxed more than two-tenths. But the tax on lacquer trees is five-twentieths.” 凡任地，國宅無征，園廛二十而一，近郊十一，遠郊二十而三，甸稍縣都皆無過十二，唯其漆林之征二十而五。

Despite our reservation on the connection between the Han and Chou tax systems, it is clear that in Hsü Shên's time, i.e., during the reign of Emperor An 安帝 of Later Han, the Han dynasty used a graduated tax system similar to the one described in the *Chou-li*. The above-quoted passage in the *Wu-ching i-i*, which said that there were three different grades of land in the Han tax system, indicates that all the fields in the country were classified, according to quality, into superior, medium and inferior fields. From their average annual yield, the average annual yield per *mou* of these fields was determined. And the land tax was set at one-thirtieth of the average annual yield per *mou*.

When did this taxation system begin? In the Biography of Ch'in P'êng

秦彭 in the *Hou Han-shu*, Bk. 106, we read:

“In the first year of Chien-ch’u 建初, he was appointed Grand Administrator of Shang-yang....He encouraged the cultivation of several thousand *ch’ing* 頃 of field. In the busy season, he personally surveyed (the size of) the fields and divided them into three categories on the basis of quality. He had documents made for each field and had them stored in (the offices of) *hsiang* 鄉 and *hsien* 縣. Thereupon, villainous officials were constrained and there was no room for them to deceive (the people). P’êng memorialized the throne and said that an edict should be issued, ordering that the system be adopted throughout the empire. The imperial edict divided the fields according to the rules established (by Ch’in P’êng) and commanded (the Three Adjuncts of) the Three Supporting Districts 三府 to hand down the order to the provinces 州 and commanderies 郡.” 建初元年，遷山陽太守。...興起稻田數千頃。每於農月，親度頃畝，分別肥瘠差為三品，各立文簿，藏之鄉縣。於是姦吏跼蹐，無所容詐。彭乃上言，宜令天下，齊同其制。詔書以其所立條式班，令三府並下州郡。

At first sight, this passage can be interpreted to mean that Ch’in P’êng initiated the division of fields into superior, medium and inferior grades and that this system was adopted throughout the empire by an edict of Emperor Chang 章帝. But a closer look indicates that this may not necessarily have been the case. The significance of Ch’in P’êng’s act as Grand Administrator of Shang-yang Commandery was that in the spring sowing season, he personally went to the fields to survey them, that he assessed the quality of the fields and divided them into three categories, and that the details of the survey were recorded in field registers and one copy of which was given to *hsiang* and *hsien* each. What deserves special notice is that ‘villainous officials were constrained and there was no room for them to deceive (the people)’; by recording the size and grade of fields and entrusting the field registers to *hsiang*, natural communal units, and to *hsien*, administrative units above *hsiang*, the system made it impossible for villainous officials to fraudulently pocket the land tax. We further notice in the above quotation that Ch’in P’êng memorialized the throne, saying that ‘an edict should be issued, ordering that the system be adopted throughout the empire’, and that Emperor Chang ordered the provinces and commanderies to adopt the rules established by Ch’in P’êng. The ‘rules’ seem to have referred to those pertaining to the recording of the details of the survey and classification of fields and to the storing of these records in *hsiang* and *hsien*.

If this line of interpretation is justifiable, classification of fields into superior, medium and inferior categories had been practiced and was not initiated by Ch’in P’êng at this time. Classification of fields was mentioned in the section of the Sub-Director of the Masses 小司徒 of the *Chou-li*:

“In the fields of superior quality, one family has seven individuals and

three persons per family must perform corvée duty. In the fields of medium quality, one family has six individuals and five persons for every two families must perform corvée duty. In the fields of inferior quality, one family has five individuals and two persons per family must perform corvée duty.” 上地家七人，可任也者家三人。中地家六人，可任也者二家五人。下地家五人，可任也者家二人。

According to the commentaries of Chêng Hsüan 鄭玄 and Chia I 賈誼, the fields of superior, medium and inferior quality, mentioned in the above passage from the *Chou-li*, referred to the three grades of fields of medium quality. There were three grades for fields of superior quality and three grades for fields of inferior quality, making for the total of nine grades of fields. These nine grades of fields, the commentators further noted, were distributed to nine grades of families ranging from families of ten to families of two. In the 'Royal Regulations' 王制 of the *Book of Rites* 禮記, we read a passage similar to the above quotation from the *Chou-li*:

“Fields were divided in portions of a hundred *mou*. With these fields, the peasant with the fields of the highest quality supported nine individuals; the peasant with the fields of the next highest quality supported eight individuals; the peasant next down the scale supported seven individuals and the peasant after that supported six individuals. The peasant with the fields of the lowest quality supported five individuals. The pay of the common people, who were employed in government offices, was regulated in harmony with these distinctions among the peasants.” 制農田百畝。百畝之分，上農夫食九人，其次食八人，其次食七人，其次食六人，下農夫食五人。庶人在官者，其祿以是爲差也。

On this passage, Chêng Hsüan commented, “Peasants were granted fields. There were five grades of quality. Income from them was not the same”. According to the commentary of K'ung Ying-ta 孔穎達, the above passage in the *Book of Rites*, like the passage in the *Chou-li*, stemmed from the fact that there were nine grades of fields and nine categories of families. And, K'ung Ying-ta considered that it was focused primarily on the commoners in government employ.

If these interpretations are appropriate, the classification of fields into nine grades, recorded in the *Chou-li* and the *Book of Rites*, at least indicates that the system of dividing fields into three categories was in use in the Former Han period, although the nine-grade classification system may not reflect the real situation in Chou times. The author surmises that probably the Han writers developed the idea of the nine-grade classification system out of the existing three-grade classification system.

As stated above, the division of fields into superior, medium and inferior grades did not begin with the memorial of Ch'in P'êng, written during the

reign of Emperor Chang of Later Han. It seems to have been in practice since the Former Han period. If we suppose that the three-grade classification of fields had not been used in the Former Han period and that a uniform estimate of yield per *mou* had prevailed throughout the empire regardless of the quality of the fields, the amount of the land tax per *mou* would have been uniform throughout the empire. But this supposition does not go well with the fact that the Han did not issue any absolute figure as the amount of the land tax. On the other hand, if the land tax had been levied according to the quality of soil in each locality, the determination of the land tax would have been too cumbersome a process to be practical. At any rate, it seems certain that in the Former Han period, the three-grade classification system was in use. What, then, were the yields per *mou* from the superior, medium and inferior fields and the amount of the land tax levied upon these fields? We will deal with these questions in the following section.

#### Section 11—Yield per *Mou* and the Measurement of *Mou*

What was the yield per *mou* in Han times? Needless to say, the yield differed according to the quality of the soil. Let us first make a general observation.

(1) One and one-half piculs per *mou*.

According to the memorial of Ch'ao Ts'o 鼂錯 to Emperor Wên, recorded in the Treatise on Food and Money of the *Han-shu*: "Now at the present time, out of farming families of five members, those who are required to perform labour services are (on the average) at least two persons, and those who are able to cultivate (are given) no more than one hundred *mou* (of land a family), the yield of which is not more than one hundred piculs." 今農夫五口之家，其服役者不下二人。其能耕者不過百畝。百畝之收不過百石。

But Hsün Yüeh said in the *Han-chi* 漢紀 "the yield of one hundred *mou* was no more than three hundred piculs." 百畝之收不過三百石。 This seems to have been a mistake on the part of the *Han-chi*. Ch'ao Ts'o memorialized during the reign of Emperor Wên. At that time the Han dynasty still used one hundred double paces as one *mou*, and had not yet adopted the new measurement of two hundred and forty double paces for one *mou*. Since Ch'ao Ts'o calculated the yield per *mou* according to the traditional measurement of *mou*, 'one hundred piculs' 百石 seems to have been correct as the yield of one hundred *mou* of land. Since the extant *Han-chi* contains misprints, omissions and superfluous characters, we cannot readily trust the above statement.

According to Li K'uei 李愷 of the Warring States period, whose words are recorded in the Treatise on Food and Money of the *Han-shu*:

“Now (at that time) if a man supporting a family of five persons (including himself) cultivated one hundred *mou* of (arable) land, each year from each *mou* he would harvest one picul and a half (of grain), making (a total of) one hundred and fifty piculs of unhusked grain, *su* 粟.” 今一夫挾五口，治田百畝，歲收畝一石半，爲粟百五十石。

Li K'uei's estimate of the yield per *mou* was greater than Ch'ao Ts'o's one picul per *mou*. On this difference, Yao Nai 姚鼐 had the following comment:

“The ancients generally used *shih* 石 or picul to measure the weight of rice. Ch'ao Ts'o used this measurement, when he said in the Treatise on Food and Money, ‘The yield of one hundred *mou* is not more than one hundred piculs.’ The ancients used *hu* 斛 or bushel to measure the volume of grain, *su*. Chao Kuo 趙過 used this measurement, when it is said in the Treatise on Food and Money, ‘The annual harvest of Chao Kuo's *tai-t'ien* 代田 (fields in which one-half of the furrows lie fallow) as a rule exceeded by one bushel or more for each *mou* that from untrenched fields.’ Li K'uei used picul to measure the grain *su* and said, ‘If a man cultivated one hundred *mou* of land, each year from each *mou* he would harvest one picul and half (of grain), making (a total of) one hundred and fifty piculs of unhusked grain, *su*.’ One hundred and fifty piculs of unhusked grain are equivalent to the one hundred piculs Ch'ao Ts'o talked about. One hundred and fifty piculs of unhusked grain, *su*, are equal to two hundred bushels, and also are equal to one hundred piculs of rice.” (*Hsi-pao-hsien pi-chi*, Bk. 4) 古人大抵計米以石權也。此志鼐錯云百畝之收不過百石是也。計粟以斛量。此志趙過代田一歲之收常過縵田畝一斛以上是也。惟李愷法以石計粟云百畝歲收畝一石半爲粟百五十石。此即鼐錯之百石也。蓋粟百五十石得二百斛，爲米石矣。（惜抱軒筆記卷四）

We cannot, however, positively assert, like Yao Nai did, that *shih* was used to measure the weight of rice and *hu* was used to measure the volume of unhusked grain. In Han times, *shih* and *hu* were both used and we cannot accept Yao Nai's argument at face value. Rather, we should take note of the phraseology Ch'ao Ts'o used when he said that (those who were required to perform labour services were) ‘at least two persons’ 不下二人, that (those who were able to cultivate were given) ‘no more than one hundred *mou*’ 不過百畝 and that (the yield of one hundred *mou* was) ‘not more than one hundred piculs’ 不過百石. It seems that Ch'ao Ts'o tried to say that the yield of one hundred *mou* was up to one hundred piculs, when he said ‘not more than one hundred piculs’. We can understand that by using this kind of expression, Ch'ao Ts'o tried to make as small an estimate as possible. It seems safe to assume, therefore, that there was no real difference between Li K'uei's estimate and Ch'ao Ts'o's.

(2) One *chung* 鐘 per *mou*.

The Treatise on the Yellow River and Canals 河渠書 of the *Shih-chi* records the opening of Chêng Kuo Canal 鄭國渠 during the reign of Ch'in Shih-huang-ti 秦始皇帝 and says:

"When it was finished, it was used to spread muddy, silt-laden water over more than forty thousand *ch'ing* 頃 of land in the area which up until this time had been very brackish, bringing the yield of the land up to one *chung* per *mou*." 渠就用注填闕之水，溉澤鹵之地四萬餘頃。收皆畝一鐘。

One *chung* equaled six bushels and four pecks. We can see that because of the canal the land of Ch'in became fertile. The land of Ch'in seems to have been measured, not by the standard of one hundred double paces for one *mou*, but by the standard of two hundred and forty double paces for one *mou*, which seems to have been used in Ch'in since the Warring States period. The fields that yielded one *chung* of grain per *mou* were at that time called 'fields of one *chung* per *mou*' 畝鐘之田, and this appellation was a synonym of fertile land. In the Biography of Money-makers 貨殖傳 of the *Shih-chi*, Bk. 129, we read of people who lived just as well as a marquise enfeoffed with a thousand households. Among them were people who owned 'one thousand *mou* of fields in the suburbs of some famous capital or large city which produced one *chung* of grain per *mou*.' 名國萬家之城帶郭千畝畝鐘之田。

(3) Ten piculs per *mou*.

The Treatise on the Yellow River and Canals of the *Shih-chi* records an irrigation project proposed by Chuang Hsiung-p'i 莊熊羆 during the reign of Emperor Wu:

"Chuang Hsiung-p'i said, 'The people of Lin-chin 臨晉 wished to dig a canal from the Lo 洛 River to be used to irrigate some ten thousand *ch'ing* of land east of Ch'ung-chüan 重泉. The land in this area was brackish, but the people believed that if it could be irrigated with water (led in from the Lo River), it could be made to produce ten piculs per *mou*.' The emperor therefore called up a labour force of over ten thousand men and set them to work digging a canal leading off from the Lo River at Chêng 徵 and extending to the foot of Mount Shang-yen 商顏. There, however, it was found that the banks of the canal kept collapsing, etc.'" 莊熊羆言，臨晉民願穿洛以溉重泉以東萬餘頃。故鹵地誠得水，可令畝十石。於是，爲發卒萬餘人穿渠，自徵引洛水至商顏下。岸善崩。

Since this irrigation project did not succeed, it was changed to a well-canal 連井 (wells were dug at various points along the course to induce the water to flow from one well to another) and this canal was named Dragon Head Canal 龍首渠. Though the irrigated fields did not produce the projected yield of ten piculs per *mou*, such a high level of production does not seem to have been an unrealistic expectation for some reasons. According to the Biography of Chang Yü 張禹傳 of the *Hou Han-shu*, Chang Yü became Minister of Hsia-p'i

下邳 in the third year of Yüan-ho 元和. Since the P'u-yang-p'ò 蒲陽坡 Reservoir, located in the northern part of Hsü District 徐縣, was in a state of disrepair, he restored it and improved the area's irrigation facilities. As a result, more than one thousand *ch'ing* of fertile fields were opened for cultivation. The *Tung-kuan Han-chi* 東觀漢記, which was quoted in Li Hsien's 李賢 commentary to the *Hou Han-shu*, said:

“More than one thousand *ch'ing* of land was brought under cultivation, and more than one million bushels of grain were harvested.” 墾田千餘頃，得穀百萬餘斛。

According to this source, there definitely was a harvest of ten piculs per *mou*. Another example can be found in the Shan-ch'üan-shu 山權數 Section of the *Kuan-tzû* 管子, when Kuan Chung 管仲 answered a question by Duke Huan 桓公:

“The fields of superior quality yield ten piculs per *mou*, the fields of medium quality five piculs per *mou*, and the fields of inferior quality three piculs per *mou*. The other fields are all considered barren. One hundred *mou* is enough for one man to cultivate.” 高田十石，間田五石，庸田三石。其餘皆屬諸荒田。地量百畝，一夫之力也。

Since the date of this source is not clear, the occurrence of the above passage cannot be dated back to the time of Duke Huan of Ch'i 齊 of the Spring and Autumn periods. According to Lo Kên-tsê 羅根澤 who wrote the *Kuan-tzû t'an-yüan* 管子探源 (Investigations on the *Kuan-tzû*), the use of *shih* as a unit of grain measurement began during the Warring States period and was widely used in the Former Han period. Consequently, he concluded that this passage from the *Kuan-tzû* was composed in the early Han. Also, this passage describing the per-*mou* yield of the three kinds of fields can be understood only in its temporal context, that is, of a time when one *mou* measured two hundred and forty double paces. Once again, we can thus surmise that the figures given in this passage from the *Kuan-tzû* refer to the per-*mou* yield of Han times. Unfortunately, however, the matter is not so simple. Conflicting figures appear in the Governing the Country Section 國治篇 of the *Kuan-tzû*:

“(In the area) to the east of Ch'ang-shan 常山 and between the Yellow River and the Ju 汝 River, (they) sow the seeds early and harvest late. It is a place where (they) have a rich harvest of the five grains. (They) sow four times and harvest five times. In an average year, (the harvest) is two piculs per *mou*. One peasant (who cultivates one hundred *mou*) produces two hundred piculs of unhusked grain, *su*.” 常山之東，河汝之間，蚤生而晚殺。五穀之所蕃孰也。四種而五穫。中年畝二石。一夫爲粟二百石。

Lo Kên-tsê thought that this passage was written after the reign of Emperor



Wên, since Huan-shan 恒山 was called Ch'ang-shan 常山 after the emperor's death to accord with their custom of avoiding the use of the posthumous name of a deceased emperor. The yield of two piculs per *mou* in an average year would not have made the area mentioned above a fertile region, unless one *mou* consisted of one hundred double paces. Therefore, the figures in the Shan-ch'üan-shu Section and in the Governing the Country Section cannot be readily compared. Probably, the figures listed in the former section should be understood to refer to the three different yields of relatively fertile fields to the exclusion of barren fields.

(4) Three to four piculs per *mou*.

The Treatise on the Yellow River and Canals of the *Shih-chi* records a memorial of Fan Hsi 番係, Grand Administrator of Ho-tung 河東, to Emperor Wên, concerning the opening of a canal:

"If we were to dig canals from the Fên 汾 River to irrigate the region of P'i-shih 皮氏 and parts of Fên-yin 汾陰, and other canals from the Yellow River to irrigate P'u-pan 蒲坂 and the rest of Fên-yin, I believe we could bring five thousand *ch'ing* of land under cultivation. At present this region is nothing more than a strip of uncultivated land along the Yellow River where the people graze their flocks, but, if it were turned into irrigated fields, I think it could be made to yield over two million piculs of grain." 穿渠引汾溉皮氏汾陰下, 引河溉汾陰蒲坂下, 度可得五千頃. 五千頃故盡河壩棄, 民芟牧其中耳. 今溉田之, 度可得穀二百萬石以上.

According to Fan Hsi, the estimated yield was more than four piculs per *mou*. The irrigation project failed and this yield could not be realized. But the estimate cannot be judged to have been too excessive, for we read in the Chapter on Statecraft 主術訓 of the *Huai-nan-tzŭ* 淮南子:

"In making a living, a peasant rakes, treads and cultivates no more than ten *mou*. The total annual yield of the field of medium quality is no more than four piculs per *mou*." 夫民之爲生也, 一人跼耒而耕不過十畝. 中田之穫, 卒歲之收, 不過畝四石.

Four piculs per *mou* were a general estimate of the yield per *mou* of the field of medium quality.

Also in the Section on Profit and Loss in the *Ch'ang-yen*, quoted in the Biography of Chung-ch'ang of the *Hou Han-shu*, Bk. 79, we read:

"Now we measure the income from farming on the basis of the richness of soil and estimate the yield per *mou* as three bushels. If we take one peck from each bushel (as the land tax), this is not yet excessive." 今通肥饒之率, 計稼穡之入, 令畝收三斛, 斛取一斗, 未爲甚多.

Chung Ch'ang-t'ung estimated that the yield per *mou* was three piculs. Applying the one-tenth tax rate, the government would take one peck out of every picul, that is, three pecks per *mou*, which amount Chung Ch'ang-t'ung did not consider too excessive. Chung Ch'ang-t'ung used the word 'richness' 肥饒 of soil, giving the impression that he focused on fertile fields in discussing the yield and the tax amount. But probably, *fei-jao* 肥饒 was a misprint for *fei-ch'iao* 肥磽 or 肥墘; his point seems to have been that the average of yields from fertile and lean fields was three piculs per *mou*. This figure corresponds closely to the figure given in the *Huai-nan-tzū*, which said that the yield from the fields of medium quality was 'no more than four piculs per *mou*' 不過畝四石. That the average yield from one *mou*, measured as two hundred and forty double paces, was three to four piculs agrees perfectly with the yield of one to one and one-half piculs from one *mou* of one hundred double paces.

Some scholars held that the revision of the *mou* measurement occurred in Ch'in times and others contended that it happened in Han times. As for the former view, the *T'ung-tien* 通典, Bk. 174 (Chapter on Provinces and Commanderies 州郡) has the following comment:

"In the Chou system, one hundred double paces comprised one *mou* and one hundred *mou* were given to each man. When Lord Shang Yang came to assist (in the governing of) Ch'in, he thought that one man's strength was more than enough for his plot and all the land was not used fully. Thereupon, he revised the system and made two hundred forty double paces equal to one *mou* and gave one hundred (new) *mou* to each man." 按周制，步百爲畝，畝百給一夫。商鞅佐秦，以一夫力餘，地利不盡。於是改制，二百四十步爲畝，百畝給一夫矣。

As for the latter view, in the Chapter on Undeveloped Wealth of the *Salt and Iron Discourses*, the Secretary 御史 argued:

"In ancient times, one hundred double paces formed one *mou*. The people farmed the fields in accordance with the well-field system. One-tenth of the crop was devoted to mutual support. The principle was that it was the duty of the subjects to put public interest first and private interests second. The late Emperor, taking pity upon the hardships and sufferings of the multitude and their insufficiency in food and clothing, promulgated new regulations whereby two hundred and forty double paces of field constituted one *mou*, and the tax was levied at the rate of one-thirtieth. It is only natural that idle people, refusing to work strenuously on their farms, bring hunger and cold upon their own heads." 古者制田百步爲畝，民井田而耕，什而藉一。義先公而後己，民臣之職也。先帝哀憐百姓之愁苦衣食不足，制田二百四十步而一畝，率三十而稅一。墮民不務田作飢寒及己固其理也。

Also, in connection with the plow cultivation in the *tai-t'ien* 代田 system, we find the following comment in the Treatise on Food and Money of the *Han-shu*:

“Generally, every twelve *fu* 夫 were cultivated (as a unit of the Han land system, which consisted of) a *ching* 井 plus a *wu* 屋. So the size (of the unit) was five *ch'ing* 頃. And (for its cultivation) a double-share-plow, two oxen and three men were used.” 率十二夫爲田一井一屋，故畝五頃。用耦犁二牛三人。

Commenting on this passage, Têng Chan 鄧展 of Wei said:

“Nine *fu* comprised one *ching* and three *fu* one *wu*. One *fu* was one hundred *mou* and in ancient times it corresponded to twelve *ch'ing*. In ancient times two hundred and forty double paces formed one *mou*. One thousand and two hundred *mou* of ancient times correspond to today's five *ch'ing*.” 九夫爲井，三夫爲屋。夫百畝於古十二頃。古百步爲畝，漢時二百四十步爲畝。古千二百畝，則得今五頃。

It seems that the measurement of one *mou* as two hundred and forty double paces had originated before Han times, but that it was during Han times that the new measurement became an established standard in the levying of the land tax. The above passage in the *Salt and Iron Discourses* indicates this. Then, when was the new measurement officially adopted? The answer hinges on the identity of the 'late Emperor' 先帝 mentioned in the *Salt and Iron Discourses*. The standard interpretation by Japanese scholars is that the late Emperor referred to Emperor Wu who just preceded Emperor Chao 昭帝 during whose reign the *Salt and Iron Discourses* occurred. Shigeshi Katô 加藤繁, Torao Yoshida 吉田虎雄 and Kiyoyoshi Utsunomiya 宇都宮清吉 are among the exponents of this view.

Shigekuni Hamaguchi 濱口重國, however, raised some doubt about the adoption of the new measurement as an official policy of the dynasty. In his article entitled *Notes on Problems of Ancient Society in Chinese History* 中國史上之古代社会問題に關する覺書, *Research Report of the Department of Liberal Arts, Yamanashi University* 山梨大學學藝學部研究報告, No. 4, 1953, he made the following observation: “The revision of one *mou* from one hundred double paces to two hundred and forty double paces along with the adjustment of the commoners' fields to the new standard would have been a very significant change both for the national finance and for the economic livelihood of the people. Such a change would have been likely to be recorded in the Annals and the Treatise on Food and Money of the *Han-shu*. But it was not. This is the first problem. The second problem is the incongruity of establishing Confucianism as the state ideology during the reign of Emperor Wu on one hand, and of adopting the new measurement of two hundred and forty double paces per *mou* which is

sometimes associated with the state of Ch'in in place of the older measurement of one hundred double paces per *mou*." For these questions, S. Hamaguchi offered his answers: "A land survey during the reign of Emperor Wu, using the contemporary standard, probably revealed that one *mou* generally measured two hundred and forty double paces. Thereupon, Emperor Wu issued an edict, boasting of his virtuous rule; 'In ancient times, one *mou* was one hundred double paces. The present dynasty, however, adopted the standard of two hundred and forty double paces as one *mou*. Therefore, the lightness of the present land tax cannot bear comparison with that of the taxes of the ancient times.' The writer would like to presume that before and after the reign of Emperor Wu, there was no change in the size of land holdings of commoners."

It is still debatable whether or not the revision of the *mou* measurement recorded in the Chapter on Undeveloped Wealth of the *Salt and Iron Discourses* was, as S. Hamaguchi maintained, a nominal one. However, we can conjecture that the revision did not mean the enlargement of the physical size of the *mou*, but that it only established the size of the *mou* as a taxing unit at two hundred and forty double paces. This kind of change indicates that the use of two hundred and forty double paces as one *mou* was widespread at that time.

Motonosuke Amano 天野元之助 contended that the revision from one hundred double paces to two hundred and forty double paces was closely linked to agricultural technology, i.e., the development of ox-drawn plowing. He accepted the view that the Ch'in *mou*, measuring two hundred and forty double paces, appeared in connection with the Ch'in policy of encouraging agriculture. This Ch'in *mou* prevailed in the area inside the Pass during Han times. In conjunction with the widespread use of ox-drawn plowing, the 'late Emperor' made the two-hundred-forty-double-pace *mou* official. Further M. Amano said: "This new measurement of the *mou* was applied whenever barren or fallow fields were brought into cultivation and became subject to taxation. The fields already in cultivation were probably measured according to the old standard. Otherwise, a reduction in the land tax revenue would have resulted, causing adverse effect on national finance." (*Mou Measurement in China* 中國畝制考, *Tōa Keizai Kenkyū* 東亞經濟研究, New Series, Vol. 3, 1958)

Both S. Hamaguchi and M. Amano argued that it would have been undesirable to revise the size of the *mou* from one hundred double paces to two hundred and forty double paces, since such a revision would have had a grave impact on the tax revenue. That is, because of this revision, a field of one hundred double paces ceased to be one *mou* and became 1/2.4 of one new *mou*. This field now contributed, they maintained, 1/2.4 of the land tax it had contributed under the old measurement would have suffered a decline in the land tax revenue. In reality, however, this was not the case. After the revision, a field of one hundred double paces comprised 1/2.4 of the field of

two hundred and forty double paces. The land tax was now levied at the rate of one-thirtieth of the crop on the field of two hundred and forty double paces and  $1/2.4$  of the land tax was equal to the tax that was levied on the field of one hundred double paces.

The Secretary, in the Chapter on Undeveloped Wealth of the *Salt and Iron Discourses*, said, as quoted above:

“The late Emperor, taking pity upon the hardships and sufferings of the multitude and their insufficiency in food and clothing, promulgated new regulations whereby two hundred and forty paces of field constituted one *mou* and the tax was levied generally at the rate of one-thirtieth.” 先帝哀憐百姓之愁苦衣食不足，制田二百四十步而一畝，率三十而稅一。

The Secretary spoke as though the fixing of one *mou* as two hundred and forty double paces was a measure to lighten the people's burden. On this point, T. Yoshida had the following remark: “(The passage in the *Salt and Iron Discourses* has it that) Emperor Wu, pitying the hardships of the people, made two hundred and forty double paces one *mou*. But if the government was to collect one-thirtieth of the crop every year, there would be no reduction in the amount of the land tax, even though one *mou* was expanded from one hundred double paces to two hundred and forty double paces. It seems that in order to lighten the people's tax burden, Emperor Wu enlarged the size of the *mou*, while retaining the amount of the land tax per *mou*, fixed at the rate of one-thirtieth of the predetermined average annual yield.” (“Land Tax” in *A Study on the Taxes of Former and Later Han* 兩漢租稅の研究「田租」) T. Yoshida argued that the amount of the land tax per *mou*, established when one *mou* measured one hundred double paces, was retained after the size of the *mou* was enlarged to two hundred and forty double paces. If this had been the case, old one *mou* would have formed  $1/2.4$  of the new *mou* and would have been taxed only  $1/2.4$  of the land tax. This change would have resulted in a significant tax reduction.

If this had been the case, however, the one-thirtieth tax rate, set down by Emperor Ching, would have been reduced down to one-seventy-second after Emperor Wu's revision of the size of the *mou*. The reduced tax rate, then, contradicts the passage in the *Salt and Iron Discourses*: “(the late Emperor) promulgated new regulations whereby two hundred and forty double paces of field constituted one *mou* and the tax was levied generally at the rate of one-thirtieth.” 制田二百四十步而一畝，率三十而稅一。 Also it is doubtful if such a large reduction in the land tax would have been financially feasible.

Some scholars, whose opinions have been outlined above, considered the ‘late Emperor’ as Emperor Wu and offered various interpretations of the revision of the *mou* measurement, contending that it took place during the reign of Emperor Wu. But no one paid close attention to the passage: “the tax was levied generally at the rate of one-thirtieth.”

A few years ago, Tokuo Itô 伊藤徳男 published an article entitled "*The Meaning of the Adoption of Two Hundred and Forty Double Paces as One Mou*" 二百四十歩一畝制施行の意義, *Bunka Kiyô* 文化紀要, No. 4, 1959, Department of Liberal Arts, Tôhoku University. The gist of his article is given below.

(1) He took up the question of the year of establishing the one-thirtieth tax and maintained that in the first year of the reign of Emperor Ching the rate of the land tax (one-fifteenth) was reduced by half as a temporary measure and that in the second year the rate was officially set at one-thirtieth.

(2) Next, he discussed who the most likely candidate was for the 'late Emperor' in the context of the promulgation of the one-thirtieth tax. He concluded that the 'late Emperor' could not but be Emperor Ching and that during the second year of his reign both the *mou* measurement and the tax rate were revised.

(3) Further, he explored the question of the condition that would have served both the end of reducing the tax burden and of securing a land tax revenue of comparable size with that of the reign of Emperor Wên. In establishing this condition, he surmised that the newly cultivated fields, measured at the rate of two hundred and forty double paces per *mou*, were subject to the same amount of the land tax as older fields measured at the rate of one hundred double paces per *mou*. After the revision of the *mou* measurement, however, the fields of two hundred and forty double paces were assessed an average yield which was 2.4 times that of the fields of one hundred double paces. This meant that, although the land tax rate was reduced by one-half to one-thirtieth, the tax per *mou* of the new fields increased by an amount equivalent to one-thirtieth of the average yield of four-tenths of one *mou* of hundred double paces. On the other hand, the fields of one hundred double paces were now subject to one-half of the land tax, since the assessment of the average yield did not change and the tax rate went down by fifty percents. T. Itô then calculated the proportion of the old and new fields that would have been necessary to obtain a balance between the fifty-percent reduction of the land tax from the fields of one hundred double paces and the increased revenue from the fields of two hundred and forty double paces. He concluded that the necessary ratio between one-hundred-double-pace fields and two-hundred-and-forty-double-pace fields was 1 to 2.5 in terms of the number of *mou* and 1 to 6 in terms of acreage.

(4) He then estimated the rate of increase of new fields on the basis of the population increase between the beginning of Han and the reigns of Emperors Wên and Ching. He figured that the ratio of old and new fields was at least 1 to 3 in terms of acreage. Therefore, the land tax

revenue after the revision of the *mou* measurement and of the land tax amounted to about ninety percents of the total land tax revenue of Emperor Wên's time.

(5) He concluded that the purpose of Emperor Ching's revision was two-fold; first, to equalize the land tax by unifying the size of the *mou* at two hundred and forty double paces, and, secondly, to alleviate by a fifty-percent reduction of the land tax the sufferings of small peasant families each of which, as a rule, contained five members and cultivated one hundred *mou* under the old one-hundred-double-pace-per-*mou* system. T. Itô maintained that though the tax on the cultivators of the new fields increased slightly, they could have absorbed the increased tax burden, since many of them were well-off. As for the political background to these revisions, T. Itô pointed to Emperor Ching's efforts at greater centralization of political power.

T. Itô presented an original idea, unfolded a closely argued case and arrived at an incisive conclusion. The author deeply respects his research ability. But so far as the author examined, of twenty-eight occasions when the word 'late Emperor' was used in the *Salt and Iron Discourses*, all, excepting the one in the Chapter on Undeveloped Wealth that was the focus of discussions outlined above, referred to Emperor Wu. It seems unreasonable to consider that only this one referred to Emperor Ching.

The words of the Secretary which T. Itô quoted came up in the third section of the Chapter on Undeveloped Wealth. When we read the Secretary's comments in the first section and the Literati's reply in the second, it becomes quite evident who the late Emperor was. That is, in the first section the Secretary praised the deeds of Emperor Wu. The Emperor conquered the hundred tribes of the South and drove away the Western and Northern Barbarians. He expanded the national boundary, brought the products of distant places to China and enriched the livelihood of the people. Responding in the second section to the Secretary's comment, the Literati questioned the merits of territorial expansion. When Emperor Yü 禹王 governed the country, they said, he did so well that the produce from the country enriched the people and there was no necessity to rely upon the lands of the Barbarians and the products of distant countries. During the reigns of Emperors Wên and Ching and in the early part of Emperor Wu's reign, that is, prior to Emperor Wu's expeditions against the Barbarians of the North and South, labour conscriptions and taxes were reduced and the people were rich and satisfied. But, later, because of many military expeditions by Emperor Wu, the six domestic animals were raised at home, the five grains were not cultivated on the field and the people had not even enough husks and chaff to go around. Because of these hardships, the Literati argued even at the present time under Emperor Chao 昭帝, we often see clearly demarcated but uncultivated fields in the pro-

vinces and commanderies and unoccupied houses in cities. Then, in the third section, the Secretary, dodging the thrust of the Literati's argument, talked about domestic politics. Compared with the ancient system of well-fields and one-tenth tax, he argued, the promulgations by the 'late Emperor' on the land measurement and the land tax were more benevolent. If there still were people who suffered from hunger, the Secretary stressed, that is because they were idle and did not work hard on their fields.

Judging from the course of the debate, there can be no doubt that the 'late Emperor' mentioned in the Chapter on Undeveloped Wealth of the *Salt and Iron Discourses* was Emperor Wu. If it was Emperor Ching, the Secretary's comments would not make any sense. When the Secretary compared the past with the present and mentioned the 'late Emperor', i.e., Emperor Wu, he did not mean to say that the 'late Emperor' carried out reforms of land measurement and of the land tax, but merely to point out that during the reign of the 'late Emperor', out of pity of the peasantry, the government had these policies in force. The same intent was apparent, when he compared the acts of the 'late Emperor' with the well-field system and the one-tenth tax of ancient times, and said: "In ancient times, one hundred double paces formed one *mou*. The people farmed the fields in accordance with the (well-field) system. One-tenth of the crop was devoted to mutual support." 古者制田百步爲畝，民井田而耕，什而藉一。The passage, 'the late Emperor, taking pity upon the hardships and the sufferings of the multitude and their insufficiency in food and clothings...' 先帝哀憐百姓之愁苦衣食不足 was intended to mean a rhetorical way of stressing that the land measurement and the land tax under Emperor Wu were far more benevolent measures than the well-field system and the one-tenth tax which enjoyed the reputation of being the sacred institutions of the ancient times. The Secretary took the trouble of pointing out that one *mou* during the reign of the 'late Emperor' measured two hundred and forty double paces, because he was contrasting it with the *mou* of one hundred double paces which constituted one hundred *mou* of fields allotted to peasants under the well-field system. But such a contrast was nonsensical and was a kind of sophistry. The real difference lay in the presence or absence of the land grant system. The Secretary consciously avoided this point and merely dwelt upon the different sizes of the *mou*. It was a credit to the remarkable pen of Huan K'uan, the author of the *Salt and Iron Discourses* that he made the account of the debate lively and entertaining by skillfully illustrating the tactics the debaters used.

As discussed above, the late Emperor, of whom the Secretary spoke, clearly referred to Emperor Wu. Yet, it seems that the Secretary did not actually stipulate that it was Emperor Wu who instituted a revision of both the land measurement unit and the land tax rate. Rather his words only indicated that under Emperor Wu these measures were in effect. The one-thirtieth tax had been, as previously noted, set down during the reign of Emperor Ching



and continued unchanged under Emperor Wu. Also it is not clear during whose reign, that of Emperor Wu or an earlier Han emperor, the government fixed the unit of one *mou* at two hundred and forty double paces for tax purposes. Also, the passage in the Treatise on Food and Money of the *Hanshu*, stating that one *mou* contains two hundred and forty double paces for fields where the furrows lay fallow, merely recorded, like the passage in the *Salt and Iron Discourses*, that this unit of land measurement was in effect during the reign of Emperor Wu. It does not give us any indication as to when the new measurement of the *mou* began.