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SOCIAL HISTORY AND TAXES: THE CASE OF EARLY MODERN FRANCE

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Social History and Taxes: The Case of Early Modern France

Apart from a flurry of interest in tax revolts ten years ago, social historians of early modern Europe have by and large ignored taxation. Their neglect is perhaps understandable, given that social history itself arose as a revolt against traditional political history and all that it entailed, including the operations of the fisc. The fact that details of early modern fiscal systems often lie interred in tedious administrative histories or that many political historians themselves seem to overlook matters of interest to social historians of course only compounds the problem.

Yet while the neglect social historians have shown early modern taxation is perhaps understandable, it is nonetheless unfortunate. Indeed, it is even inexcusable. Taxation obviously had a drastic effect on the common people of early modern Europe, an effect that went far beyond the seizure of hard earned coins from their pockets. Those who were supposed to pay taxes endeavored to escape the fiscal burden, and many individuals sought to manipulate or take advantage of the tax collection system. When the Muscovite government imposed a household tax in the seventeenth century, for example, families "doubled up to cut their taxes." The result, so one historian claims, was the birth of the extended family in Russia.¹ In sixteenth-century France, taxes levied on meat and livestock sold in

Paris drove butchers, consumers and livestock dealers to trade in towns outside the capital, and Parisian students "worked their way through school" by placing their personal exemptions from wine taxes at the service of vineyard owners.² All of these phenomena--from the growth of the extended family in Russia to flourishing of the cattle trade in towns such as Pontoise and Poissy outside of Paris and the fraudulent exchange of property between vintners and students-- are the sort of matters that interest social historians, and all of them are linked to taxation. And other, similar examples readily come to mind. By ignoring taxation, then, the social historian is not merely overlooking the devastating impact of fiscal levies; he is also blinding himself to one of the causes of noteworthy and important social phenomena.

By itself, this paper can hardly right the balance after years of neglect. It is, in fact, merely a prospectus of work just begun, and it is restricted to one country-- France--and not the whole of early modern Europe. Still, by pointing out the the importance of taxation for social history and particularly for the social history of the countryside, I hope that I can stimulate further research on the connection between society, the economy and taxation. The result may be another analytical factor which social historians can add to their quiver.

What were the taxes levied in early modern France? Answering this question is not as simple as it may seem, since the French crown relied for its revenues upon a bewildering variety of taxes and other

fiscal expedients. Moreover, both the weight of these various taxes and the manner in which they were collected varied considerably between 1500 and 1789. For our purposes, however, it will suffice to mention several major sources of revenue. To begin with, there was the taille, which combined features of a tax on land, on income and on personal property. In parts of the south of France (the areas of taille réelle), the taille was levied on land only. Elsewhere, it applied to all assets and (though in a highly inequitable way) to most forms of income. The French government also collected a number of indirect taxes, including the aides, which were sales taxes on a variety of goods; the traites, which were tolls and duties levied on exports, imports and items passing from region to region in France; and the gabelle, or salt tax. In addition, the monarchy sold government offices and a variety of privileges, such as the right a guild could buy to monopolize local trade in a good.³

Ideally, we would like to know why the French monarchy relied upon this particular mix of taxes and loans and why it turned to these fiscal expedients rather than others. Such insight, however, does not yet lie at hand. Many historians, of course, would despair of ever achieving a satisfactory explanation of Old-Regime taxation, since the whole fiscal system appears (at least at first glance) to have been nothing more than a jerry-built monument to irrational construction. Nevertheless, it is possible to make some general statements about the way the fisc operated—statements that will help illuminate the social consequences of taxation.⁴ In the first place, the government had a

hard time knowing precisely what the tax base was, for measuring what economic resources its subjects owned was difficult and costly. Because information about taxable resources was so difficult to procure, the government had to rely upon a variety of indirect indicators and rules of thumb. For example, the local tax officials who divided up the taille among rural parishes (the écluz) were supposed to investigate local harvest yields, population figures and other evidence of ability to pay, such as the number of parishioners who had been imprisoned for nonpayment of taxes. Similarly, Louis XIV's Finance Minister, Colbert, sought information about the number of households per parish in order to assess the taille more effectively. Needless to say, taxpayers withheld or misrepresented information that would affect their tax obligations. In 1661, the intendant who was charged with levying the taille in the généralité of Orléans reported that peasants hesitated to reveal the number of cattle they owned, since they feared that this information would be used to raise their taxes. The costs of such information were also reflected in the lower prices tax farmers paid for the right to collect taxes or sell government offices in little known corners of rural France, and even government mapmakers found that they were "intentionally misled" by subjects who did not want their village mentioned on the map "so as to avoid. . . the lodging of troops and the. . . taille."⁵

Another problem for the monarchy was that it could scarcely control the officials who collected the taxes. There were undoubtedly

diseconomies of scale involved in monitoring officials, and in a vast kingdom like France which was plagued with an enormous number of officials, the task of keeping close track of their behavior was prohibitively expensive. Another means of making officials toe the line—paying them a salary premium so that they would fear losing their positions—was also apparently beyond the government's means.⁶ The result, of course, was that tax officials manipulated the tax system for their own benefit. Furthermore, powerful subjects sought to pressure the tax collectors or to acquire their own influential posts in the fiscal system. In the first half of the seventeenth century, for example, the élus, who imposed the taille upon individual parishes, gained widespread notoriety for reducing the tax in villages where they or their relatives owned land. Assessors within the villages indulged in similar favoritism, and seigniors and other members of the local elite all sought to reduce their own taxes and those of their allies.⁷

One might argue that such manipulation of the tax system ought to have subsided in the face of royal absolutism. It is true that over the course of the seventeenth century the royal intendants took over responsibility for the levying of the taille, and their efforts no doubt diminished the opportunity élus and local notables had to exploit the fiscal system. But this merely changed the focus of corruption:

Before the introduction of the intendants, corruption was basically local; after the introduction of the intendants, corruption was centralized to the extent that the

ministers—notably Séguier and even Colbert, despite his reputation of incorruptibility—were solicitous for their own estates and those of their relatives and friends.⁸

In short, royal absolutism merely shifted the major arena for the bribery, favoritism, and the search for tax exemptions toward Paris. These activities, which some economists would term "rent seeking," did not diminish; indeed, they may well have increased.⁹

What effect did the tax system have upon French society? To answer this question, let us restrict our attention to the countryside, for the impact of taxation was heaviest there. In the first place, the operations of the fisc may well help explain the vast sums of money that flowed into land during the period from approximately 1550 to the early 1700s. During these years, nearly every region of France saw merchants, lawyers, royal officials and noblemen buy up land from debt-ridden peasants, either by purchasing the peasants' fields outright or by foreclosing on mortgages. The records of this great exchange of property fill page after page of notarial registers, and the process was common enough to have attracted the attention of contemporaries. In Lyon, for example, the local historian and minor humanist Guillaume Paradin described in 1573 how the city's wealthy merchants and bankers had been buying land from peasants at bargain prices:

The poor laboureurs, lacking enough to eat, were constrained to put their lands up for sale at rock bottom prices to rich people who thereby acquired good lands and vineyards for a morsel of bread. In this way, many have built beautiful farms and villas, constructing their country houses upon the misery of paupers.¹⁰

Evidence from Saint-Genis-Laval, a small market town south of Lyon, bears out Paradin's observations and exemplifies the process that Paradin had observed in the Lyonnais and that contemporaries noticed in other regions of France. Of course, Saint-Genis is only one village among many, but the example it provides is both graphic and well documented.

In Saint-Genis, peasant land passed into the hands of bourgeois from Lyon; these purchasers from Lyon were the sort of merchants and bankers whom Paradin had in mind.¹¹ In 1388, citizens of Lyon owned merely 4.1% of the land in Saint-Genis, and in 1493, they held only a little more, 10.4%. But their holdings increased to 33.0% by the late seventeenth century--a transfer of perhaps some 300 hectares since 1493 (table 1). Admittedly, one would appreciate more details about urban holdings in Saint-Genis after 1518, and it is unfortunate that the documents we must rely upon after 1518 differ from those used in the earlier periods. It should also be noted that the wave of land sales in Saint-Genis was peculiar in certain respects. It began earlier in Saint-Genis than in other parts of France (a fact we will explore below), and the buyers were perhaps more likely to be urbanites than was the case elsewhere. In nearby Dauphiné, for instance, it was primarily nobles (including noble office holders) and ecclesiastics who bought up peasant land.¹² Still, the land sales and the rush to invest in land were hardly unique to Saint-Genis-Laval, and they were in fact symptomatic of what was happening throughout the country.

Table 1

Percent of Land in Saint-Genis-Laval
Owned by Residents of Lyon

Date	Hectares Owned	Percent of Total Land in Saint-Genis
1388	54	4.2
1493	135	10.5
1517-18	200	15.5
1687	*	33.0
1787	*	25.0

* not available

Source: Archives Municipales de Lyon, CC 49-50; Marie Thérèse Lorcin, Les campagnes de la région lyonnaise aux XIVe et XVe siècles (Lyon, 1974), pp. 383, 395; Gascon, 2:818; George Durand, Vin, vigne et vigneron en lyonnais et beaujolais (Lyon-Paris, 1979), p. 439.

Note: Figures for 1388, 1493, and 1517-18 were taken from Lyon tax records, which give the area of holdings belonging to residents of Lyon. For 1687 and 1787, we have to rely upon terriers, as reported in Durand. The terriers concern only land that was subject to the seignior--a major portion of the community but not all of it. Hence, acreage totals for the terriers are not directly comparable to the earlier area totals.

Marc Bloch has called this influx of money into land "the most decisive event in French social history," and from Gaston Roupnel in the 1920s and Louis Merle in the 1950s to the more recent works of Emmanuel Le Roy Ladurie and Jean Jacquart, historians have documented the transfer of peasant property in a number of local studies. The peasants' losses, it is argued, both destroyed their independence and helped create a united class of noble and upper bourgeois landlords. In addition, these privileged landlords tended to consolidate their holdings, and although this consolidation and the concomitant losses by small peasants were never carried to the extremes of the English enclosures, they did undeniably alter the face of French agriculture.¹³

The connection between this wave of investment in agriculture and taxation is very simple. While peasant farms bore the brunt of increasingly heavy taxes during much of the period from 1550 to the end of Louis XIV's reign, the nobles and privileged urbanites who spent money on land generally evaded most of the taxes on their rural holdings. The peasant had to pay the taille, which combined features of a land tax and a levy on agricultural income. If he sold his produce in a urban market, he might also have to pay aides. But in most parts of France, a noble or privileged urbanite did not have to pay the taille on rural land he purchased, and if he did pay it, he usually escaped at a lower rate. Moreover, he could often sell wine and produce from his lands in the city where he lived without paying a full share of the aides.

In sixteenth-century Lyon, for example, if an urban merchant purchased a vineyard from a peasant, the vineyard would in effect be withdrawn from the taille rolls of the peasant's village. In theory, the merchant would pay a tax on this property as part of Lyon's own levy on real property, but his assessment would be far less than the portion of the taille the peasant had originally paid. In addition, the merchant could bring wine from his own vineyard into Lyon without paying aides. Although the wine he imported was ostensibly for his personal use, he could no doubt sell it on the market. The peasant who previously owned the vineyard would of course have had to pay the aides.¹⁴

Many city dwellers elsewhere in France enjoyed similar exemptions, despite efforts made in the seventeenth century to make urbanites pay the taille on their rural holdings, and in areas of the taille personnelle, nobles and many office holders escaped the taille as well.¹⁵ It might seem that the taille would fall upon any tenants who leased land from tax exempt owners, but the exempt were quite often able to spare their tenants from taxes. In seventeenth-century Normandy, for instance, nobles and tax exempt officers could work one of their farms and all their meadows without paying the taille. Although they were supposed to hire wage labor to do the farming, they could rent the land out and claim that the tenants were domestics. And if the taille was levied upon the tenants of a nobleman or an officer in Normandy, it was often levied at a lower rate, because such privileged landowners were usually successful in reducing their

tenants' assessment. The same was in fact true in many other regions of France. Even in areas of taille réelle, where exemptions from the taille were attached to particular pieces of land and not to individuals, members of the elite managed to reduce their tax burden by manipulating the assessment figures in the communal cadastres.¹⁶

Ultimately, the exemptions and the disproportionate tax burden drove a number of peasants out of business. Peasants fell into debt to pay taxes that rose precipitously in the last half of the sixteenth century and the first half of the 1600s and stayed high until the early eighteenth century.¹⁷ They then sold out to privileged investors, who usually rented or sharecropped the land. These privileged investors—nobles, office holders, or tax exempt urbanites—were willing to purchase the land (and willing to pay more for it than any non-privileged buyer) because it gave them an opportunity to exploit their tax exemptions. As the military engineer and tax reformer Vauban remarked in 1707, the exemptions raised the value of the privileged investors' property relative to land held by tax paying peasants, which presumably dropped in price everytime the taille was raised.¹⁸

A bit of economics will clarify this whole process and explain why the land sales occurred when they did and why they finally came to a halt. In the long run, we would expect a peasant to pay for land an amount equal to the net revenue it brought in. For a given piece of land, he would pay $R_p - T_p$, where R_p was the (discounted) net revenue the peasant received from the plot of land, exclusive of taxes, and T_p

was the (discounted) value of the taxes he had to pay. The same would hold for a privileged landlord, but he would face different costs and much smaller taxes, if he paid taxes at all. In particular, since he was an absentee landlord, he bore the additional cost of overseeing the land and its tenants. This could involve disposing of crops from afar, supervising laborers, and ensuring that tenants paid their rent and did not abuse buildings, trees, or animals. These costs of supervision, which an owner-occupier such as a peasant did not have to pay, were of great concern to contemporaries, and they could loom large enough to make a distant plot of land nearly worthless for an absentee owner.¹⁹

Let $S(r)$ denote these costs of supervision, which we assume to be an increasing function of the distance r to the landlord's residence, let R_L denote the absentee landlord's (discounted) net revenue from the piece of land in question, excluding the supervision costs and taxes, and let T_L be his tax bill (here R_L might differ from R_p for a number of reasons—the peasant might engage more heavily in subsistence agriculture, for example). Then the privileged landlord would pay

$$R_L - T_L + S(r)$$

for the plot of land, whereas the peasant would pay

$$R_p - T_p.$$

If the property was in the hands of the peasant, he would sell it to the landlord (rather than to another peasant) provided $R_L - T_L + S(r)$ exceeded what the property was worth to him, or $R_p - T_p$.²⁰

Absentee landlords, in short, would buy up all land for which $R_L - T_L + S(r) > R_p - T_p$, or all land for which

$$T_p - T_L + R_L - R_p > S(r).$$

In other words, privileged landlords would purchase land up to the point where the costs of administering distant estates outweighed the advantages of a tax exemption. Since these supervisory costs $S(r)$ would increase with r , the privileged landlords would tend to buy land lying within a certain distance of their homes; beyond a certain distance, their holdings would tend to disappear. If the privileged landlords all lived within a city—a fairly reasonable assumption—then their holdings would therefore tend to cluster—all other things being equal—near the city's walls.

Any tax increase which boosted the tax bills of peasants more than those of the privileged would clearly encourage the privileged to buy more land because it would enlarge the gap between T_p and T_L . This would happen, for example, if taxes were increased for peasants alone or if privileged landlords paid taxes at a lower rate—assumptions that seem realistic for the Old Regime. It is thus no wonder that tax increases between the sixteenth century and the early 1700s led to transfers of land from the peasantry to the tax exempt. Given the structure of exemptions, the taxes peasants faced were bound to increase more than those levied upon the privileged, and each tax increase would produce further land sales until the costs of administering distant estates once again balanced the tax exemptions. The whole process would come to a halt only when taxes ceased to grow

or when the government limited exemptions. Unfortunately, successful efforts in this direction had to await the end of the reign of Louis XIV, when taxes leveled off and the fisc shifted toward slightly greater equity.²¹

Although most historians acknowledge that taxes made life difficult for the peasantry in the period from roughly 1550 to roughly 1720, they have failed to recognize the effect that tax exemptions had upon investment in land. That the fisc drove peasants into debt and forced them to sell their fields is a fact which everyone knows; that the tax system gave the privileged an incentive to buy the peasant land, though, has not been appreciated.²² This fact would explain why the purchasers were by and large those who enjoyed tax exemptions: nobles, office holders, or privileged urbanites. They could even be members of the village elite, such as rural merchants or wealthy peasants who had managed to manipulate local tax assessments or purchase tax exempt offices. The hypothesis that rising taxes and inequitable exemptions were at least partially responsible for the flow of money into land also fits the chronology of the investments. Taxes (and tax inequities) increased considerably in the middle of the sixteenth century, at just the time that the money began to flow into land, and there was not much relief until the end of Louis XIV's reign, in the early eighteenth century, at about the time that investment in land tapered off. Furthermore, the transfer of peasant land seemed to peak during the periods of highest taxation—during the Thirty Years War, for example—when the gap between what the

privileged would pay for land and what peasants would pay undoubtedly widened. We can even explain the seemingly premature transfers of land in the market town of Saint-Genis-Laval. Privileged landlords from Lyon bought up plots there even before 1550, and they presumably engaged in these early purchases because the monarchy had in 1462 granted citizens of Lyon a tax exemption for property they held throughout the Lyonnais.²³

Curiously, most of the other reasons historians have offered for the wave of investment in agriculture fail to explain either the general chronology of the land sales or the facts about the identity of the purchasers. In fact, most of the other explanations simply fall apart upon closer inspection. Often, for example, historians account for this transfer of property by citing the peasants' "misery," but real though it may have been, misery is merely a symptom, not a cause. We need to know precisely what it was that reduced the peasants to grinding poverty and forced them to sell their land in the late sixteenth and seventeenth centuries. Why did they not sell before 1550 or after 1720?

Similarly, it is not enough to invoke the security and status that property ownership conferred in order to explain why French elites increased their purchases of land. Owning property undoubtedly fulfilled a variety of non-pecuniary desires, but there is no reason to believe that these became more pronounced after 1550 and then less important after 1720. Furthermore, the nobles, officers, and privileged bourgeois who bought farm land often seemed far more

concerned about profits than one might imagine. Consider, for example, the illustrious Gadagne family from Lyon. Enormously wealthy, they purchased estates in Saint-Genis-Laval and other parts of the Lyonnais, and they were even cited by Marc Bloch as one of those great banking and mercantile families who abandoned trade for the greater prestige and eventual ennoblement that seigniories and rural properties conferred. It is true that the Gadagnes bought seigniories and a number of chateaux. However, they also made a great effort to round out their agricultural holdings, as if they were concerned about economies of scale in administration, and they invested considerable money in converting grain fields to more profitable vineyards. And even if the Gadagnes and their peers were exclusively concerned about the status that seigniorial estates offered, the argument about taxes and investment would still hold true, for a tax exemption would only make a prestigious estate cost less and therefore render it all the more attractive.²⁴

Another factor that is often cited to explain the transfer of property—mauvaise conjoncture or unfavorable economic conditions, particularly during the "crisis" of the seventeenth century—seems equally vacuous as an explanation. If mauvaise conjoncture means simply reduced profits from farming, why did privileged investors continue to buy farms? And even if we ignore this troubling question, it is not all clear that returns from agriculture did fall. Agricultural lease rates, which provide a good index of the expected profits to be derived from farming, actually rose in most parts of

France in the last half of the sixteenth century and in the early seventeenth century, at a time when enormous quantities of land were changing hands.²⁵ Profits did decline during the crisis years later in the seventeenth century, but we are still left with the task of explaining all the property transfers that had already taken place.

If, on the other hand, mauvaise conjoncture means simply an abnormal succession of crop failures, then we must somehow demonstrate that the fluctuations of agricultural revenues were greater between 1550 and 1720 than in other years. Although it would be possible to do this (one could imagine a world in which a higher variation in agricultural revenues favored large investors who could spread risks more effectively, and one could test for a higher variance of revenues using tithe or lease records), no one has yet formulated the necessary model. And in any case, it seems highly unlikely that revenues would vary more than normally for over one hundred and fifty years.²⁶

A related explanation for the flow of money into land involves population growth and diminishing returns in agriculture. Emmanuel Le Roy Ladurie and others have argued that increases in population fragmented peasant holdings and reduced many farms to such an extent that they were no longer profitable.²⁷ Left with a pitiful existence on a tiny scrap of land, many a peasant was forced to sell. The problem with this argument, though, is that in most areas of France population growth ceased in the first half of the seventeenth century. With a stagnant or declining population, one would presume that the size of farms would stabilize and that peasants would no longer have

any reason to sell. But as we know the sales of land continued for well over fifty years.²⁸

Moreover, this whole line of reasoning neglects a number of strategies which peasants could and did adopt in times of population growth. In the countryside around Lyon, for example, peasants sought work in the city when the population was rising. They also married later, which limited the size of their families and brought fragmentation to a halt. Furthermore, they could—and did—shift to labor-intensive cultivation, such as viticulture, and thus circumvent some of the problems of diminishing returns. Since the labor intensive crops seem to have permitted a profit even on small plots of land, it is not at all clear that population growth and estate fragmentation (even when they occurred) would have forced peasants to sell.²⁹ Finally, even if population growth sheds light on some of the land sales, it does not explain why nobles, officers, urban merchants and other privileged investors predominated among the buyers. After all, the market for land in France was fairly well developed, and peasants could have traded among themselves to avoid the evils of excessive fragmentation. Yet it was outsiders—the nobles, merchants and officers—who made the overwhelming majority of the purchases.³⁰

This is not to say that the inequities of the tax system were the only cause of the great transfer of agricultural land in early modern France. Population increase might have played a partial role, at least for the sales before the mid-seventeenth century, and there may be some merit to Marc Bloch's assertion that the peasants sold

their land because they (unlike nobles officers, and other privileged individuals) lacked cash. According to Bloch, rising royal taxes forced peasants to come up with hard currency to pay their taxes, but without any reasonable source of credit, the peasants simply had to pawn their fields. Bloch's argument presumes, of course, that credit markets were imperfect, and that the only credit available came from monopolistic lenders. Most historians would probably agree with this assumption, but it really deserves further investigation. Given the risks of agricultural lending, it is not enough merely to cite evidence of high interest rates in order to conclude that moneylenders were monopolistic usurers. We have to see how many lenders there were and what alternative sources of credit were available. In Saint-Genis-Laval, for example, many peasants themselves engaged in money lending, and it is therefore difficult to trace the loss of peasant land in Saint-Genis back to monopolistic credit markets.³¹

In any case, taxes and tax exemptions do seem to have spurred purchases of land in early modern France. One would, of course, like additional evidence--in particular, further proof that the buyers and their tenants were tax exempt, and more details about the chronology of the land sales. Verifying some of the further implications of our hypothesis about taxes also deserves attention. In the areas where the privileged could exploit tax exemptions, for example, the price of land should have remained relatively insensitive to increases in taxes, for when taxes rose, the amount that the privileged would pay for land should have declined only slightly, if at all (the decline

should in fact equal the change in T_L , which could be zero). In other areas, by contrast, the price of land should have dropped considerably--namely, by an amount equal to the change in T_P --whenever taxes increased.

There is, though, one additional piece of evidence that bolsters our argument: taille rolls from Vénissieux, a village south of Lyon and across the river Rhône from Saint-Genis-Laval. Although Vénissieux was no further from Lyon than Saint-Genis, privileged investors from Lyon behaved differently in Vénissieux than they did in Saint-Genis, and the only way to explain the contrast between the two communities is to invoke differences between the local tax systems. Vénissieux, it turns out, lay just over the border of Dauphiné, and in Dauphiné tax exemptions worked differently than they did in Saint-Genis, at least as far as absentee landlords from Lyon were concerned. Although tax exemptions for nobles, office holders and other privileged individuals existed in Dauphiné (exemptions there provoked a long legal battle in the sixteenth and seventeenth centuries), citizens of Lyon did not enjoy such firm immunities for the property they owned in the province. In 1545, it is true, the monarchy did exempt residents of Lyon from the taille for land they owned in Dauphiné, and like other local urbanites they undoubtedly possessed similar exemptions earlier in the century as well. But as early as 1543 residents of villages such as Vénissieux placed landlords from Lyon on the taille rolls for their local holdings, and while the royal exemption undoubtedly kept the villagers from collecting the taxes

they had assessed in 1543-44, the same was not true thereafter. By the 1550s, in fact, villages in Dauphiné had successfully begun to tax the holdings of non-noble urban landlords, and by the 1640s, after a long court battle, they had moved toward a more equitable tax system, which allowed even nobles to be taxed.³²

The details of this court battle need not concern us; for our purposes, all we need to know is that the residents of Lyon lost their exemption for property in Dauphiné in general and in Vénissieux in particular. This was probably the case by the end of the sixteenth century, and it was certainly so by the 1640s. If our argument about taxes is correct, the loss of this exemption ought to have affected residents of Lyon who held property in Vénissieux. They should have sold their plots once they had to start paying taxes, and the proportion of land held by the Lyonnais should have declined. Other investors—nobles, for example—might have continued to invest in Vénissieux, but the Lyonnais would have given up the ghost.

This is precisely what happened, if we can believe the taille figures, which suggest that absentee landlords from Lyon owned less property in Vénissieux in 1661 than in 1543-44 (table 2). One hesitates, of course, to translate taille figures directly into landholding figures, for elites could manipulate assessments. The Lyonnais, however, lacked the tools to engage in such trickery in Dauphiné (if anything, they were likely to be overassessed), and in any event they were probably less able to influence the taille rolls as time went on. In all likelihood, then, the taille rolls from

Table 2

Percent of the Taille Assessed to
Residents of Lyon in
Vénissieux

Date	Percent
1543-44	37%
1598-99	38%*
1661	10%

* Figure includes percent of taille assessed to residents of Lyon and all other taille-paying absentee landlords. The percent of the taille paid by landlords from Lyon is therefore less (and perhaps considerably less) than the 38% figure.

Source: ADR, E supplément, fonds des communes, Vénissieux, taille rolls.

Note: For 1598-99, three taille rolls were averaged together. For 1661, the area of Feysin was excluded.

Vénissieux probably understate the decline in property ownership by the Lyonnais. And what a contrast with Saint-Genis-Laval just across the river, where the Lyonnais were buying up more and more land! Clearly, it would be hard to explain this stark difference except by invoking our argument about tax exemptions.

If tax exemptions explain both the contrast between these two communities and the great transfer of peasant property, then they also shed light on the growing stratification in peasant communities that has figured prominently in a number of recent social histories. The sort of individuals who rose in the peasant communities were, in the first place, the ones who had the skills to farm or even manage estates for the growing number of absentee landlords. They had the assets, reputation, and experience needed to be an absentee landlord's agent or fermier; the close relationship they enjoyed with influential landlords might bring them lower tax assessments as well. If they were literate, they might also purchase a minor tax exempt offices. Most important of all, they usually had a stranglehold over village and seigniorial offices, which allowed them manipulate tax assessments and other village affairs in their own favor. The result, of course, was that these wealthy peasants--the cogs du village, marchands-laboureurs, or fermiers-receveurs--profited in many ways, and in particular they usually paid lower taxes. It is no wonder then that they themselves acquired farm land and rose in the village, while most other peasants lost their property and fell.³³

The royal government was no doubt concerned about the sale of

peasant land, for this transfer of property into the hands of tax exempt purchasers eroded the government's tax base. In the seventeenth century, the monarchy therefore made an effort to limit tax exemptions, and although the king often spoke of these tax reforms as a means of protecting the poor, the desire to boost tax revenues always lay somewhere near the surface. One example of the monarchy's efforts was its investigation of titles of nobility--an investigation undertaken (at least in part) in order to reduce false claims to fiscal exemptions by virtue of noble status. The crown also struggled against exemptions and low tax assessments for officers, city dwellers, and village elites.³⁴ None of these measures was perfectly successful, although they probably did limit access to future tax exemptions and thereby raised the value of the exemptions already in existence.

The crown also took direct measures to stem the sale of some peasant land. Actually limiting sales by individual peasants was no doubt beyond the government's means. Indeed, no one appears to have contemplated this alternative, which in any case would have been prohibitively expensive to enforce. But the government did place restrictions upon the sale of the land and property rights belonging to villages--restrictions that were no doubt easier to monitor. Typically, villages in France owned communal property, such as meadows, forests, or waste lands; they also possessed communal rights to graze animals or collect wood. The villages relied upon income from leasing out this communal property to defray community expenses,

which could include such things as rebuilding the parish church, repairing ditches and fountains, paying for lawyers and court costs, or lodging government soldiers. Or they might pledge it as collateral when they had particularly large bills to pay.

In any case, the revenue from the communal property (or the loans obtained by pledging it as collateral) fed directly into the village budget, and any expenses for local repairs that exceeded this communal property revenue had to be met by adding a surtax to the taille. If a village possessed substantial quantities of communal property, it did not have to pile its own taxes on top of the king's taille, but if it had sold its communal holdings, then its own impositions would increase and compete with the demands of the royal fisc. The result of any sale of communal land would thus be to reduce what the fisc could extract from the village. The problem for the monarchy, though, was that villages had an incentive to sell communal property in times of high royal taxes, because the villages' own budgets would be squeezed and because they could get a high price for communal property from tax exempt buyers. But when the communal land was turned over to buyers who were tax exempt (as was invariably the case), the king received no compensating revenue from the new owners, and the royal tax collectors ended up with a net loss. After all, when the communal property was in village hands, it was often leased out, and in this case the leaseholder paid taxes. Even when communal land was merely used as collateral for a loan, it served to ease the competition between the royal fisc and local needs. The problem for

the fisc was compounded by the fact that the government took no cognizance of individual taxpayers. Each village received its taille levy and divided it up among individual peasants, and each village was collectively responsible for meeting this obligation. Hence, the royal tax bill and local expenses were inseparably mixed, and the royal government could not simply bypass the village and hold peasants individually responsible for their taille assessments, regardless of what they owed for local expenses.³⁵

To prevent sales of communal lands from eroding the tax base, the royal government stepped in and investigated village finances and the sales of communal lands. It forced some of the purchasers of communal property to return the land they had bought, and it squeezed a bit of money from other buyers. The government also placed the villages in a position of financial tutelage. Henceforth, the royal intendants supervised village finances, limited communal expenditures and repairs, and prohibited the sale or mortgage of communal property. The government adhered to this policy not out of solicitude for the peasants, nor out of any desire for a political alliance with them; its motive was simply to prevent further hemorrhaging of taxable assets. It focused on sales of communal land rather than individual peasant property because investigating individual sales was undoubtedly too expensive, both in financial and political terms. One important consequence this policy, though, was to make the monarchy one of the main guarantors of communal property and of communal agriculture in general. Its thirst for taxes had pushed it to support

both communal rights and traditional agricultural practices.³⁶

By protecting communal property rights, the royal government undoubtedly hindered agricultural development. In the southwest of France, for example, plans to drain marsh lands ran afoul of village claims to marshes, as well as seigniorial rights to salt beds and water mills.³⁷ Elsewhere, communal rights encouraged overuse of the land and shackled individual initiative. But these were not the only costs which the tax system imposed upon the rural sector. Both historians and contemporaries have long claimed that the government's fiscal exactions drew money away from peasants and farmers and thereby reduced agricultural development. Why fence a plot of land, for example, or drain a fen, when the tax collector would simply use the improvement as a reason to boost the taille? As Vauban complained in 1707,

Things are reduced to such as state . . . that a man who could use his own talent and skill in order to ameliorate his life and that of his family prefers to stay as he is without doing anything. A man who could raise several cows or lambs, which could improve his farm or his land, is obliged to do without them, lest he be crushed by the taille the following year, as he most certainly would be if he earned a little something and it was seen that his harvest was a bit more abundant than usual.³⁸

Perhaps even more important were the resources wasted on trying to avoid or manipulate taxes. Some peasants in Normandy, for instance, paid for fictional second residences in cities so as to claim urban tax exemptions; others refrained from erecting new buildings which might increase their assessment. Additional time and effort was spent on reducing tax assessments, whether it meant

influencing the local elū or bribing the village collector. And then there were the tax collection costs, which included the resources which tax collectors themselves expended in the search for bribes and rents. Contemporaries complained that even village tax collectors devoted "all of their energy, for days and nights without interruption, to the task of seeking out bribes."³⁹ The result, as one historian has noted, was a "perversion" of entrepreneurial talent, a perversion visible even at the village level. The tax system diverted energy and precious resources into the task of "redistributing the nation's wealth rather than into increasing wealth."⁴⁰ The tax system was thus hardly a costless transfer from the peasantry to the rest of society, and its impact was most devastating in agriculture, where taxes were heaviest and the inequities and distortions most blatant.

That the fiscal system retarded French agriculture seems undeniable, even though the general causes of economic growth are still only dimly understood. Whether taxes bear more responsibility than other commonly cited causes of French agricultural stagnation is a matter that can only be settled with detailed, quantitative research, research that compares the French experience with that of other regions. England is one obvious target of comparison, but we should also pay attention to regions that followed a different path of agricultural development, such as the Low Countries. It may well turn out that the obvious difference between France and England—the failure to develop large farms using wage labor in France—was less important than we think; indeed, some neoclassical economists and some

neo-Marxist historians would argue that agricultural development is possible with small peasant plots.⁴¹ If this argument is valid, then the key to the backwardness of French agriculture may lie in the fiscal system, and comparisons not just with England but with countries in which peasant agriculture achieved high levels of prosperity would be instructive.

The problem would then be to find what political obstacles frustrated the French peasants' initiative, and here the tax system undoubtedly played a large role. No state can live without taxes, but one might argue that the royal government ought to have designed a tax system that would encourage growth rather than redistributive rent seeking. The problem, though, is that the payoffs from growth had to be shared; those from rent seeking could be appropriated. And they were appropriated, by the winners in a contest for spoils. The winners were the holders of privileges—the nobles, the office holders, and the prosperous bourgeoisie—and stripping away their privileges would be unthinkable under the Old Regime. Unfortunately, these privileges not only ruined agriculture, they stratified rural society and diverted talent away from useful investment. Only when the old political system fell did the privileges change, and only then did it become possible to remake society anew.

Notes

1. Richard Hellie, Slavery in Russia, 1450-1725 (Chicago, 1982), pp. 413, 419, 705-06.
2. Martin Wolfe, The Fiscal System of Renaissance France (New Haven, 1972), pp. 318, 323.
3. For the tax system, one can consult a number of works, including Wolfe, Fiscal System; Roger Doucet, Les institutions de la France au XVIIe siècle, 2 vols. (Paris, 1948); Marcel Marion, Dictionnaire des institutions de la France aux XVIIe et XVIIIe siècles (Paris, 1923); Richard Bonney, Political Change in France under Richelieu and Mazarin: 1624-1661 (Oxford, 1978); idem, The King's Debts: Finance and Politics in France, 1589-1661 (Oxford, 1980); Julien Dent, Crisis in Finance: Crown, Financiers and Society in Seventeenth-Century France (Devon, 1973); Edmond Esmonin, La taille en Normandie au temps de Colbert (1661-1683) (Paris, 1913); and Roland Mousnier, La vénalité des offices sous Henri IV et Louis XIII (Rouen, 1945).
4. Actually, one might be able to do much more than this. In the first place, it is reasonable to assume that the monarchy sought to squeeze all that it could out of the taxpayers, subject to the constraints imposed by the politically powerful and by constitutional traditions. Of course, one might object that Louis XIV and his Finance Minister Colbert in fact desired to relieve overburdened taxpayers. However, the king's financial needs and the demands of war always seemed to triumph over this concern for the populace, and, in any case, relieving the tax burden often translated into more efficient collection. If we assume that the government sought to maximize revenues subject to political constraints, then the choice of a particular type of taxation is what economists call a "principal-agent" problem: the government (the principal) tries to extract as much revenue as it can from the taxpayers (the agents). The government faces political constraints, and it also contends with the fact that the taxpayers will try to evade taxation, either by hiding income or by seeking tax exemptions. Moreover, the government has only imperfect control over the taxpayers, and if it tries to force them to pay, it incurs higher collection costs and runs the liability of political losses. One can actually construct formal models of such principal-agent problems. The only difficulty is that the tax problems are exceedingly complex, and their solutions are extremely sensitive to the initial assumptions. Nevertheless, this may well be a useful way to understand the anomalies of early modern tax systems. It is also worth noting that much of the government's fiscal behavior is like that of a monopolist, or even a discriminating monopolist. When the French crown required families in the pays de grandes gabelles to purchase a quota of salt for their domestic consumption at a high monopoly price and then sold them

- additional salt at a discount for animals or artisanal uses, it was behaving like a discriminating monopolist; when it sold offices and then taxed transfers and resales of these offices, it was doing the same. Each of these seemingly "irrational" policies was in fact merely a means of augmenting revenues.
5. Esmonin, pp. 29-32, 65-66, 85-86, 146-50; Dent, p. 55.
 6. Cf. G. S. Becker and G. J. Stigler, "Law Enforcement, Malfeasance, and Compensation of Enforcers," Journal of Legal Studies, 3 (1974):10-11.
 7. Bonny, Political Change, pp.168-71; Esmonin, pp. 137-40, 152, 354, 364-71. These examples concern the levying of the taille, but similar abuses afflicted the collection of other taxes and the sale of government offices as well. See, for example, Mousnier, p. 137. Contemporaries recognized that extending the taille réelle to all of France would reduce the opportunities for manipulation of the taille and perhaps increase net revenues to the crown. The problem, though, was that the political and financial cost of drawing up the necessary cadastres undoubtedly outweighed the likely increase in tax revenues. For this, see Roland Mousnier, Lettres et mémoires adressés au chancelier Séguier (1633-1649), 2 vols. (Paris, 1964), 1:248.
 8. Bonney, Political Change, pp. 175-87, 206-07; Esmonin, pp. 152-60; [Sébastien le Prestre de] Vauban, Projet d'une dixme royale: Suiivi de deux écrits financiers, ed. E. Coornaert (Paris, 1933), p. 216.
 9. It is conceivable that absolutism reduced the costs of rent seeking by cutting the number of officials a rent seeker had to bargain with. On the other hand, this also meant dealing with a potential monopolist, and for a provincial Frenchman, the expense of seeking a tax exemption from an intendant or a Parisian minister must have been much higher than simply trying to sway a local élu. The higher relative costs of rent seeking for provincials might well explain the influx of Parisian tax profiteers that some historians have observed in regions away from Paris; for an example, see Emmanuel Le Roy Ladurie, Les paysans de Languedoc, 2 vols. (Paris, 1966), 1:483-84.
 10. Quoted in Richard Gascon, Grand commerce et vie urbaine au XVIe siècle: Lyon et ses marchands, 2 vols. (Paris, 1971), 2:841. For another example, see the communal archives of Bourg-en-Bresse (Ain), AA 11.
 11. It should be stressed that urbanites were not the only outside buyers in Saint-Genis-Laval. Nor were all the purchasers of peasant land wealthy.
 12. Bernard Bligny, ed., Histoire du Dauphiné (Toulouse, 1973), pp. 196-98, 206-09, 242-48; Llewain Scott Van Doren, "War Taxation, Institutional Change, and Social Conflict in Provincial France--The Royal Taille in Dauphiné, 1494-1559," Proceedings of the American Philosophical Society, 121 (1977):70-96. Non-noble city dwellers did buy some land in Dauphiné, especially before 1550.
 13. Marc Bloch, French Rural History: An Essay on Its Basic

- Characteristics, tr. by Janet Sondheimer (Berkeley and Los Angeles, 1970), p. 125; Gaston Roupnel, La ville et la campagne au XVIIe siècle: Etude sur les populations des pays dijonnais (Paris 1922; 2nd ed., 1955); Louis Merle, La métairie et l'évolution agraire de la Gâtine poitevine de la fin du Moyen Âge à la Révolution (Paris, 1958); Le Roy Ladurie, Languedoc, 1:459, 567-81; Jean Jacquart, La crise rurale en Île de France, 1550-1670 (Paris, 1974); idem, "Immobilisme et catastrophes," in G. Duby and A. Wallon, eds., Histoire de la France rurale, vol. 2 (Paris, 1975), p. 261; Emmanuel Le Roy Ladurie, "De la crise ultime à la vraie croissance," in Duby and Wallon, 2:429-30. There were parallels to this process both in western Germany and in Italy. For an important argument that tends to downplay its significance, see Robert Brenner, "Agrarian Class Structure and Economic Development in Pre-Industrial Europe," Past and Present 70 (1976):73-75.
14. Gascon, 2:862-866; Georges Durand, Vin, vigne, vigneron en lyonnais et beaujolais (Lyon, 1979), pp. 481-84. Cf. Wolfe, pp. 312, 325-27. Complaints about the inequity of the taille abound in local communal and notarial archives. For an example of the difficulties villages had with absentee landlords from Lyon, see see Archives départementales du Rhône (henceforth, A.D. Rhône), 3 E 8271, October 16, 1565.
 15. Esmonin, pp. 225-28, 250-56, 271-72; Wolfe, 310-15; Mousnier, Vénéralité, pp. 352-56.
 16. Esmonin, pp. 151, 160, 225-28, 250-56, 364-68; Mousnier, Vénéralité, pp. 412-415; Political Change, pp. 448; Pierre Deyon, "A propos des rapports entre la noblesse française et la monarchie absolue pendant la première moitié du XVIIe siècle," Revue historique 231 (1964):342-43, 354-55; Vauban, pp. 27-28, 36-37; Bernard Bonnin, "Un aspect de la société rurale: Les milieux dominants en Dauphiné au XVIIe siècle," Lyon et l'Europe: Hommes et sociétés: Mélanges d'histoire offerts à Richard Gascon, ed. J. P. Gutton, 2 vols. (Lyon, 1980), 1:60-61. Tenants of privileged landlords do show up on some taille rolls, and in some areas leases mentioned a tenant's obligation to pay taxes. But in all likelihood, tenants paid at a lower rate, if they paid taxes at all. One sign of this are the repeated efforts the royal government made to tax the tenants of privileged landowners: the repetition of edicts suggests that the government's efforts were not tremendously successful, at least until the end of the seventeenth century. As late as 1707, Vauban could claim that tenants of the privileged were assessed "pour la forme seulement" (Vauban, p. 28).
 17. Michel Morineau, "La conjoncture ou les cernes de la croissance," Histoire économique et sociale de la France, ed. E. Labrousse and F. Braudel, vol. 1, pt. 2, pp. 978-80; Charles Tilly, As Sociology Meets History (New York, 1981), pp. 119-22. In making this statement about the rise of taxes, I do not mean to imply that the increase was at all steady. Indeed, tax levies tended

- to surge during wars, and there were numerous local variations and exceptions. Nevertheless, the general trend was up.
18. Vauban, pp. 27-28.
 19. Olivier de Serres, Le théâtre de l'agriculture (Paris, 1600), pp. 45-54; Jonathan Dewald, The Formation of a Provincial Nobility (Princeton, 1980), pp. 183-201. Dewald cites the case of a couple who renounced part of an inheritance because it involved taking land that was so far away as to be valueless.
 20. It would be relatively easy to change this simple model to include risk aversion or the non-pecuniary benefits that land ownership conferred.
 21. Colbert tried to limit taille exemptions, to make greater use of more equitable indirect taxes and to restrict claims of nobility, but Louis XIV's wars undermined his efforts. See Deyon, "Rapports," pp. 354-55; Bonney, pp. 424-25, 433, 437-38. One royal measure, though, did have a major effect: restrictions on the sale of communal lands. We will discuss this below. It should also be pointed out that the government did manage to shift to indirect taxes in the eighteenth century; this shift helped bring the land transfers to an end after 1720.
 22. D. C. North and R. P. Thomas, The Rise of the Western World: A New Economic History (Cambridge, 1973), p. 125, is one exception.
 23. For an example of land purchases when taxes were high, see Pierre Deyon, Amiens, capitale provinciale: Étude sur la société urbaine au 17e siècle (Paris, 1967), pp. 332-39. For the privilege of the citizens of Lyon, see Gascon, 2:862-67. In Languedoc, taxes did not rise in the last half of the sixteenth century, but they did jump in the first half of the seventeenth century, during the period when the loss of peasant land was greatest. More work needs to be done on the detailed chronology of the transfer of farm land.
 24. Bloch, p. 124; Joseph Cartellier, Essai historique sur Saint-Genis-Laval avant la Révolution (Lyon, 1927; reprint, Saint-Genis-Laval, 1980); AD Rhône, BP 3869; 3872, fol. 163; 3872, fols. 92-98. Some historians falsely assume that a concern for prestige or status means being oblivious to money and prices. Nothing could be further from the truth or, for that matter, more anachronistic. The fact of the matter is that the Gadagnes and their peers probably paid attention to both status and farming profits, and an estate therefore involves what economists call "joint supply." While it would in principal be possible to assess whether prestige or farming profits did more to determine the price of a seigniorial estate, the fact remains that a tax exemption would reduce the net cost of operating the estate and therefore make it more attractive, whether it was run for money or for the psychological benefits of status.
 25. Lease rates are a far better measure of expected profits than tithe figures, which are an index not of profits, but rather of gross revenues. Lease rates are also superior to prices, which tell us even less than the tithe. It should be pointed out that

- lease rates did not rise in some parts of France, although such a pattern of stagnant rents is clearly exceptional. One of these exceptional places where rents failed to rise was Languedoc. There, lease rates were stagnant in the last half of the sixteenth century; even in Languedoc, though, rents did increase thereafter. See Le Roy Ladurie, Languedoc, 1:261-314, 490-91; Jacquart, "Immobilisme," pp. 251-52.
26. I do not mean to imply that the agricultural crises were completely unconnected with the transfer of peasant property. Indeed, crises obviously did force peasants to sell their land. The point is simply that there had been crises in the past, and in any case, when a peasant ruined by a bad harvest sold his property, he sold it to a privileged buyer, who was willing to pay more for it than anyone else.
 27. Le Roy Ladurie, Languedoc, 1:261-314, 457, 490-91; Jacquart, Ile de France, pp. 247-53.
 28. For evidence of widespread sales of land into the early eighteenth century, see Jacquart, "Immobilisme," pp. 265-75; Le Roy Ladurie, "Vraie croissance," pp. 429-30. In the Les paysans de Languedoc, pp. 567-81, Le Roy Ladurie abandons population growth and fragmentation as explanations for purchases of land by urban elites after the mid-seventeenth century. The reason is that by this time the population was declining and fragmentation had ceased. By his logic, though, the sales to elites should have stopped as well.
 29. Durand, pp. 225-50, 363-86, 445-62, 507-510. Peasants could also seek work in the burgeoning cottage industries, which were themselves encouraged by the monarchy's policy of selling monopoly rights to urban guilds.
 30. See Jacquart, "Immobilisme," pp. 267-73, for the identity of the purchasers. It is not only neoclassical economists who agree about the possibility of peasants' trading land among themselves. As we shall see below, there are a number of neo-Marxists who would support this assertion. This assumes of course that we can overlook the fact that land is not really a homogenous good.
 31. Bloch, p. 140. The evidence from Saint-Genis-Laval comes from from research I am doing in local notarial records from AD Rhône, 3 E. Obviously, one cannot generalize from the experience of one community, and there were undoubtedly other villages where credit was a monopoly. I should also point out that even with a number of lenders, the problem of default can introduce imperfections into the credit market. Default forces a lender to be more than a simple price taker, for he has to take into account the borrowers' dealings with other lenders.
 32. See Gascon, 2:862-63; Van Doren, pp. 82-90; Bligny, pp. 204-09, 227-49, 257-73.
 33. For the stratification of the rural community, see Le Roy Ladurie, Languedoc, 1:261-34; Jacquart, Ile de France, pp. 248-53, 450-540; idem, "Immobilisme", p. 261; Bloch, pp. 136-37. For the village elite's ability to gain tax exemptions and manipulate

- tax assessments (either on their own or via the patronage of absentee landlords), see Esmonin, pp. 151, 160, 225-28, 364-68; and Bonny, Political Change, pp. 181, 446-49. For the small offices a member of the village elite might buy, see Mousnier, pp. 404-15. One additional phenomenon related to the loss of peasant property was the spread of sharecropping: peasants who sold their land frequently went to work as sharecroppers for absentee landlords. On this, see Bloch, p. 147, and Philip T. Hoffman, "Sharecropping and Investment in Agriculture in Early Modern France," Journal of Economic History 42 (1982):155-59.
34. Esmonin, pp. 57-58, 201-02, 271-72; Bonney, Political Change, pp. 437-38, 446-49.
 35. The reason for holding villages collectively responsible for tax levies probably stem from the difficulties of preventing default in a society with high information costs. Thus the monarchy could not costlessly switch to a system of individual tax levies. For an example of the mixing of royal taxes and levies for communal expenses, see AD Rhône, 3 E 8721, January 20, 1567; other examples abound in communal and notarial archives. The best evidence for all of this can be found in chapter 1 of Hilton Root's University of Michigan Ph.D. dissertation, "Crown and Peasantry in Burgundy, 1661-1798."
 36. Roupnel, La ville et la campagne, is the classic account of such an investigation. For its consequences, see Root, Chapter 1. Both of these works focus on Burgundy; more needs to be done in other regions.
 37. Robert Forster, Merchants, Landlords, Magistrates: The Depont Family in Eighteenth-Century France (Baltimore, 1980), pp. 77-78.
 38. Vauban, p. 28.
 39. Esmonin, pp. 270-71, 354. Cf. Vauban, pp. 27-28, 35-38.
 40. Wolfe, p. 249.
 41. Neoclassical arguments about contracts suggest that the method of farming--be it wage labor, sharecropping, or money rent--has little effect on agricultural efficiency, and most neoclassical economists would claim that small peasants could realize efficiencies by trading land among themselves. (This assumes, of course, that we have a perfect land market and that we ignore problems with the fact that land is not a homogenous good.) Several Marxist historians have reached similar conclusions. Citing historical examples and an argument that Marx once made, they claim that by trading amongst themselves even peasants can develop capitalist agriculture. See H. Resende, "Egalitarisme et question agraire dans la Révolution française," and A. Ado, "Le mouvement paysan et le problème de l'égalité (1789-1794)," in Albert Soboul, ed., Contributions à l'histoire paysanne de la Révolution française (Paris, 1977), pp. 73-138.