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The Myth of a Systemic Crisis in Russia After the Great Reforms of the 1860s–1870s

The material situation of Russia's population measurably improved between 1861 and 1913.

There is a theory prevalent in Russian historiography, to the effect that at the turn of the nineteenth century Russia suffered a systemic crisis—generally defined as a crisis that envelops the social unit at every level, affecting the national identity and the economy, social relations and social institutions. Supporters of this view argue that the state structure had decayed to the point where everything, or almost everything, in early twentieth-century Russia had become untenable, ineffective, and obsolete and where it all—especially the collapsing political structure—needed to be rebuilt from the ground up. The modernization of the country begun by Peter I [1682/89–1725] had been languid and inconsistent, with reforms giving way to counterreforms and therefore not achieving their stated goals. The autocracy, by definition incapable of effecting radical change, was doggedly hanging on to power, frustrating the development of a civil society, and blocking public access to governance; and in this way

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it eventually brought the country to revolution. The “crisis of autocracy” and the “road to revolution” dominate the minds of those promoting the idea of systemic crisis, and on that basis the systemic crisis seems to them somewhat axiomatic: given that the autocracy was destroyed by revolution and collapsed, it must have been untenable always and in all things, and almost every event or phenomenon in Russia’s history ultimately led the autocracy to ruin and the country to revolution.

Historiography does, however, offer other theories of the development of late imperial Russia. So let us hear arguments from the other side before deciding whether or not there really was a systemic crisis or if that thesis should be categorized as a myth.

It is impossible in the space of an article to examine this problem comprehensively. To answer the question I have posed, I limit myself to analyzing the one aspect of the problem that is, in my view, of greatest importance—the well-being of the populace. One would be hard put to dispute that the public’s well-being (standard of living and quality of life, two terms that I employ as synonyms) is a general indicator of successful modernization and simultaneously the end result of public and administrative joint efforts to restructure the life that evolved in Russia under serfdom. If the quality of life had systematically improved in postreform Russia, this would mean that the structural reforms of Russian society begun in the 1860s had, at least in economic terms, been fruitful and effective, had met the public’s pressing needs, and were supported by the majority. If, by contrast, the material situation of the working people worsened after the reforms, we would have to assess those reforms from the opposite standpoint. An improvement in well-being would also make it highly problematic to speak of a systemic crisis in Russian society, because the economic aspect is the key component of society as a system. In such a case, even if other spheres of Russia’s social unit were developing less successfully, the discussion should be couched in terms not of a systemic crisis but of contradictory, asynchronous, and poorly balanced national development. Finally, greater well-being would undercut crucial arguments about the antipopular essence of tsarism and its reforms and the pauperization of the people as key factors in Russia’s three revolutions, requiring a different interpretation of the common people’s involvement in the revolutionary movement. Public well-being can thus serve as a crucial criterion in assessing both the overall development of postreform Russia and the policy of the central government headed by the emperor.

Were Working People Worse Off?

For the most part, Russia's postreform intelligentsia thought that the peasants, and Russia as a whole, were in a state of crisis. That paradigm was born in 1861, when Nikolai Chernyshevsky and other revolutionary democrats, bent on disparaging the sovereign power, launched an attack on the Great Reforms before they had even fully grasped their significance and consequences. Chernyshevsky, along with Alexander Herzen and Nikolai Ogarev, argued that the emancipation had stolen from the peasants. That viewpoint was expressed only a few days after the promulgation of the [Emancipation] Manifesto of 18 February 1861 in three proclamations (Chernyshevsky's "To the Manorial Peasants from Their Well-Wishers, Greetings" [Barskim krest'ianam ot ikh dobrozhelatelei poklon] and Nikolai Shelgunov's "To the Russian Soldiers from Their Well-Wishers, Greetings" [Russkim soldatam ot ikh dobrozhelatelei poklon] and "To the Younger Generation" [K molodomu pokoleniiu]) and an appeal (Ogarev's "What Does the People Need?" [Chto nuzhno narodu?]).

The Populists, liberals, Social Democrats, and conservatives later made sizable contributions to belief in the emancipation as larceny (though each group's motives admittedly differed). Even the police sometimes found it advantageous to paint a gloomy picture of the people's situation, so as to secure for themselves additional funds and personnel. Works written by the overwhelming majority of social scientists sincerely supported the revolutionary democrats and populists. In 1877 Iulii Eduardovich Ianson [1835–1893] originated the idea of an incongruence between the land allotments and the peasant payments for them that amounted to a softer-edged interpretation of the reform as robbery.¹ But Ianson's deductions proved untenable, since he had built his calculations on information that was not always outstandingly precise or reliable.² In particular, he used official data that understated harvest yields. Leonid Vladimirovich Khodskii [1854–1919] proved Ianson's calculations to be wrong and was supported in this by Aleksandr Arkad'evich Kaufman [1864–1919].* In the opinion of Khodskii and Kaufman, only 28 percent of estate peasants had received inadequate allotments.³

Soviet historiography, however, confirmed the viewpoint of the revo-

*Iulii Ianson, Leonid Khodskii, and Aleksandr Kaufman were prominent economists and statisticians.—Trans.

lutionary democrats and Ianson, since it corresponded to the mindset dispensed to historians from above: that they must prove the legitimacy and inevitability of the October Revolution. Other opinions were ignored. For example, Aleksandr Sergeevich Nifontov's *Grain Production in Russia in the Second Half of the Nineteenth Century* [Zernovoe proizvodstvo Rossii vo vtoroi polovine XIX veka], which proved convincingly that in 1861–1900 there was no agricultural crisis—in the sense of a permanent decline rather than market cycles—and that, on the contrary, agriculture was developing successfully,⁴ did not resonate as it should have among historians. The theory of a systemic crisis in postreform Russia was also supported by foreign scholars, who long remained under the influence of émigré historians and Soviet historiography. That historiography was not critically revisited until the 1980s, although to date many Western historians of Russia have rejected it as inconsistent with the facts.

In a book that was translated into Russian in 2003, the well-known American economic historian Paul Gregory argues, also convincingly, that postreform Russia of 1861–1913 was undergoing so successful an economic development that its growth rate ceded nothing to Europe's front-runners, trailing only the United States. In those years, national income showed an annual increase of 2.6 percent, growing 284 percent or 60 percent per capita for the entire period. From 1881 through 1905, agricultural production rose by 2.55 percent annually, outstripping population growth by 150 percent, which attests to a per capita increase in food production. Grain exports went up even faster, although not to the point of inducing famine, since from 1885–89 through 1897–1901 the amount of grain remaining to the peasants for their own use grew 51 percent in value against a 17 percent growth rate in the rural population. Since grain prices were falling at the time, the stocks of grain available for domestic consumption saw a 30 percent per capita rise. Real daily agricultural wages advanced by 14 percent from 1885–90 through 1903–5, while those of industrial workers (judging by St. Petersburg) showed a 39 percent gain from 1881–87 through 1911–13. From 1885–89 through 1909–13 (the only period for which equivalent data are available), personal per capita consumption increased by 41 percent, of which food consumption by 31 percent and the consumption of services by 34 percent.⁵

To this we would add that average annual arrears in redemption payments for land received after the abolition of serfdom were falling. For example, the arrears incurred by former estate peasants, whose freedom came under conditions more onerous than those experienced by any other

Table 1

Average Lifespan, Literacy, and Per Capita Income in Russia: 1861, 1885, 1900, and 1913

	Lifespan (years)	Literate by age 9 (%)	Per capita income (rubles, 1913 prices)
1861	27.3	17	72
1885	28.5	23	75
1900	31.6	31	107
1913	34.2	40	119

Sources: Calculations based on A.G. Vishnevskii and A.G. Volkov, eds., *Vosproizvodstvo naseleniia SSSR* (Moscow, 1983), p. 61; B.N. Mironov, *Istoriia v tsifrakh: Matematika v istoricheskikh issledovaniiax* (Leningrad, 1991), pp. 82, 147; and P. Gregori [Paul R. Gregory], *Ekonomicheskii rost Rossiiskoi imperii (konets XIX–nachalo XX v.): novye podchety i otsenki* (Moscow, 2003), pp. 22, 232–27.

category of peasants, stood at 23.9 percent of total redemption payments in 1862–65 but at only 4.9 percent in 1901–4.⁶

The United Nations (UN) currently employs an index of human developmental potential entitled the Human Development Index (HDI) to assess a population's standard of living. The measure comprises three indices: life expectancy at birth, educational attainment, and per capita income. Each index runs from 0 to 1, and the arithmetical mean of the three is taken to find the HDI. For the period under study all three indices went up in Russia (see Table 1), which means that the HDI also rose.

It is, however, impossible at this point to calculate how much it increased, because there is no way to assess accurately the dynamic of the production index, there being no consensus on exactly how to determine minimum and maximum income for the period under study.

Three fundamental factors helped improve the quality of life for the peasantry: the adequate size of the allotments distributed as a result of the peasant reform, the moderate redemption payments for that land, and the reduction in the tax burden during the reform era.

Was the Abolition of Serfdom an Act of Larceny?

State and crown peasants received adequate allotments. As indicated above, only some 28 percent of private serfs received an insufficient amount of land. In the course of the peasant reform, the very large and

very small allotments mostly disappeared, leading to a mass equalization around the maximum allotment size, which was calculated for a given region and specified in the Statute of 19 February.⁷ This laid the groundwork for the development of a self-sufficient peasant agriculture, which is well described in the works of Aleksandr Vasil'evich Chaianov and his school. The reform was executed in a manner conducive to most peasants receiving ownership of an allotment that brought them a stable lifestyle and allowed them to remain in the countryside. As a result, the postreform countryside was dominated by family enterprises that gradually—and especially thanks to Stolypin's reforms—evolved into family farms.

The redemption prices paid by the peasants were, as the American historian Steven L. Hoch has demonstrated, far from larcenous. It is received wisdom, based on the well-known work by Aleksandr Emel'ianovich Lositskii, that across Russia as a whole peasant redemption payments averaged 26.87 rubles per desiatina [1 desiatina = approximately 2.7 acres—Trans.] when the market price per desiatina had been 16.86 rubles in 1854–58.⁸ Consequently the peasants were paying 59 percent above the land's real market value. To calculate that average price, however, Lositskii was, first, using all land transactions. Predominant among these were sales of large tracts of land, which were priced far lower than the smaller, better tended, more fertile, and more conveniently located plots that the peasants were redeeming. Second, he obtained the prices from notarial documents where, in an effort to avoid the 4 percent transaction tax, prices were substantially understated. If one takes into consideration the prices at which the peasants were buying land (on the open market, not by way of redemption) in 1863–72 (according to notarial ledgers), it transpires that the price per desiatina in the Western provinces was 36.74 rubles, 38.51 rubles in the non-black-earth provinces, and 48.96 rubles in the black-earth provinces—that is, the redemption price was lower than the market price. At those prices, the land redeemed by the peasants up to 1906, which was valued at 1.07 billion rubles, had cost them 867 million rubles (or 19 percent below its market value).⁹ In reality, though, the bargain was even better, since prices in the notarial ledgers were understated, albeit by an unknown amount.

Taxes: Heavy or Light?

Tax policy was crucial in improving working people's living standards. Industrial workers paid no taxes, and the tax burden on the peasants

was reduced by three important changes in tax policy made during the postreform era.

First, direct taxation was imposed on numerous groups—nobles and bureaucrats, Cossacks and national minorities—that had previously been exempt. The direct taxes levied on the peasantry (the poll tax) and the merchantry (guild dues) continued as they had prior to the reforms.¹⁰

Second, in the 1860s the Russian tax system began to transition from poll tax to income tax, which transferred the tax load *from the poor to the well-to-do*. By a Finance Ministry calculation made in 1859, the “higher classes” (those not subject to the poll tax) relinquished 17 percent of their income to the Treasury, mostly in indirect taxation, whereas the “lower classes” (those subject to the poll tax) paid 76 percent. Seven percent of government receipts came from minting, mining, and other state monopolies and from state property. In 1887, according to the calculations of the well-known financial expert Nikolai Petrovich Iasnopol’skii, the ratio of those three revenue sources was 38:55:7 (by way of comparison, in Great Britain the ratio was 52:40:8, in France, 49:30:21, and in Prussia, 30:29:41). In 1859 the overall tax exposure (excluding monopolies) of the higher classes was 18 percent and of the lower, 82 percent; in 1887, those numbers were 41 percent and 59 percent, respectively. In other words, the tax load on the higher classes rose by almost 130 percent.¹¹ That tendency strengthened with the passage of time.

Third, indirect levies became more significant, which further shifted the tax burden from the peasantry to the relatively well-to-do urban strata. Indirect taxation fell mainly on the residents of towns and cities, because more matches, fuel oil, tobacco, sugar, and even vodka were consumed in urban settings.¹² For example, the state’s income from liquor sold to the rural population in 1901 brought in 143.9 million¹³ of the 476.3 million rubles of overall income from liquor in that year—that is, 30.2 percent.¹⁴ In 1912, those numbers were 256.3 million¹⁵ and 953.0 million, respectively (26.9 percent).¹⁶ By and large, the peasantry bore only 32 percent of all taxes and payments in 1901–12,¹⁷ even though it accounted for more than 83 percent of the population.¹⁸ The rural population’s tax rate had fallen sharply by the early twentieth century, to 3.6 times less than that of the urban population.

It does not, of course, follow from this that the countryside was taxed less than the town. To know whether the inhabitants of town or country had the heavier tax burden, the relative solvency of both must be known, as well as resources after payment of taxes. Most likely the more pros-

Table 2

The Direct Tax Load on the Peasantry of European Russia in 1849–1858 and 1877–1901

Provinces	1849–1858					1877–1901				
	1		2			1		3		
	4	5	6	7	%	4	5	6	7	%
Central										
Industrial	14.43	7.70	22.13	4.90	22.14	174	255	429	24	5.59
Agricultural	—	—	—	—	—	331	100	431	25	5.80

Sources: Calculations for 1849–58 income based on *Materialy dlia statistiki Rossii sobiraemye po vedomstvu Gosudarstvennykh imushchestv* (St. Petersburg, 1858), pt. 1, pp. 2, 30, 44; *Materialy dlia statistiki Rossii sobiraemye po vedomstvu Gosudarstvennykh imushchestv* (St. Petersburg, 1859), pt. 2, pp. 182, 185, 191, 204; *Materialy dlia statistiki Rossii sobiraemye po vedomstvu Gosudarstvennykh imushchestv* (St. Petersburg, 1861), pt. 4, section V, pp. 43, 107; *Materialy dlia statistiki Rossii sobiraemye po vedomstvu Gosudarstvennykh imushchestv* (St. Petersburg, 1871), pt. 5, section V, pp. 7, 45, 47; and *Khoziaistvenno-statisticheskie materialy, sobiraemye kommissiami i otriadami uravneniia denezhnykh sborov s gosudarstvennykh krest'ian* (St. Petersburg, 1857), pt. 2, p. 2, 29, 30, 37, 40.

Calculations for 1849 taxes based on Russian State Historical Archive, f. 869 (Miliutiny), d. 789 (Tablitsy k statisticheskomu atlasu, sostavlennomu v MVD, 1850 g.), II, 22, 27.

Calculations for 1877 to 1901 based on *Materialy vysochaishe uchrezhdennoi 16 noiabria 1901 g. Komissii po issledovaniiu voprosa o dvizhenii s 1861 g. po 1901 g. blagosostoianiiia sel'skogo naseleniia srednezemledel'cheskikh gubernii sravnitel'no s drugimi mestnostiami Evropeiskoi Rossii* (St. Petersburg, 1903), pt. 1, pp. 38–39.

Note: Data for 1849–58 refer to the state peasants of five provinces. Data for 1877–1901 include all peasants in thirteen provinces. 1—gross per capita income in rubles; 2—taxes, standard and poll; 3—financial obligations; 4—agricultural; 5—industrial; 6—total; 7—rubles.

perous urban dwellers, who were the only ones in the towns and cities to pay taxes (wages being tax-exempt), found their tax situation less burdensome, since in absolute terms their income was far greater than the peasants'. This issue does warrant separate study, but of greater relevance here is the fact that after the reforms, the peasants began paying a smaller share of their income in taxes (see Table 2).

In the five central industrial provinces (Vladimir, Kostroma, Moscow, Nizhnii Novgorod, and Yaroslavl), where the median peasant income was higher than average, in 1849–95 direct taxes had swallowed up 34 percent of the state peasants' income from farming alone and 22 percent

of their income from agriculture and nonfarming work taken together. Since crown and private peasants were subject to higher taxation than state peasants and peasant income in other provinces was lower than in those five, the tax burden was probably higher in most of Russia's provinces outside the Central Industrial Region.

On data derived from peasant budgets in thirteen provinces for 1877–1901, 7.6 percent of peasant agricultural income in the agricultural provinces and 13.8 percent in the industrial provinces went to cover all payments, including redemption payments and land rents, and 5.8 percent and 5.6 percent, respectively, of all income from agriculture and nonfarming work together. So in the postreform era, as we can see, the peasant's direct taxation rate fell by a factor of 3.9.

The peasantry's overall tax burden was also reduced. According to the calculations of A.M. Anfimov and A.L. Vainshtein for the fifty provinces of European Russia, all payments (including redemption payments and land rents) totaled 8.71 rubles in 1901, at a time when annual agricultural income stood at 30.30 rubles,¹⁹ and nonfarming income at 12 rubles, which brought the overall annual per capita income to 42.30 rubles.²⁰ Consequently, 20.6 percent of income went to cover direct and indirect taxes and to make all payments, whereas in the 1850s direct taxes alone had accounted for 22.1 percent of peasant income. In the 1850s, furthermore, indirect taxes had been more burdensome than direct taxes, the latter producing 64.6 percent of the state budget and the former accounting for 35.4 percent of all tax receipts.²¹ Consequently, on the eve of the Emancipation, significantly more than 22.1 percent of peasant income went to pay direct and indirect taxes, whereas in 1901 only 20.6 percent did. By 1912 the tax rate had fallen by another 2.1 percent.

We therefore see a reduction in the tax pressure on the peasantry in the post-reform era: prior to 1861 direct taxes alone exceeded the sum of indirect and direct taxes in 1901–12. Net after-tax income was growing.

Taxes in Russia were not excessively onerous by global standards either: the tax rate there was lower than in all other great powers except the United States.²²

It should be noted that in calculations of the peasants' tax burden made before the Revolution and in Soviet times, there are three flaws that strain credibility: (1) the peasants' nonfarming income, including that of women working at home, is only partially (at best) taken into account; (2) land redemption payments are categorized as taxes; and (3) indirect

taxes are equated to direct taxes, although the latter were mandatory and the former optional.

The peasants received their nonfarming income mostly in the form of wages, which were not subject to taxation. For seasonal employment away from home, all they had to do was purchase travel documents. Their nonfarming income was significant, in both the non-black-earth and the black-earth provinces: its percentage of total income for the fifty provinces of European Russia had risen to 28.4 percent in 1900–1901.²³

Redemption payments cannot be classed as a tax, since they went to pay off the credit extended by the state to the peasants to purchase land, so to call them a tax is tantamount to labeling a home mortgage a tax today. Yet in the budget for 1885–1905, redemption payments were categorized as 8–16 percent of tax receipts.²⁴

Finally, indirect taxes, unlike direct taxes, are voluntary. Kerosene, calico, tea, and sugar are staples, of course, but what about vodka and tobacco, which accounted for 62.1 percent of all indirect taxes?

These three flaws tend to exaggerate the tax burden, exactly as most prerevolutionary and Soviet researchers intended: both groups sought to use the thesis of peasant pauperization to disparage the power structure and prove its untenability and its inability to run the country.

Was the Peasantry Becoming Extinct?

People living in the early twentieth century have left us innumerable lamentations on the extinction of the peasantry. These laments were so persistent that both the government and the public formed commissions to study the problem. Although we presented data earlier that contradict this thesis of the peasantry's extinction, the dubious nature of statistics on prices, taxes, wages, income, and harvests is well known, since the populace itself is apt to cloud the true picture. Experts have estimated that in modern Russia the shadow economy comprises between 25 percent and 50 percent of the gross domestic product (20–25 percent even in Western countries). So what was really happening?

The commonly accepted medical index of public health is height and weight. Historians and economists have begun to utilize the same index in the last quarter-century, since the discovery was made that height and weight are descriptors not only of health but also of a population's biological status and well-being, especially in societies where a large proportion of the population's personal income is spent on supporting

biological status. Such is precisely the case with Russia, where to this day we spend more than half our income on food. Among people aged twenty-four and older, food makes its mark in weight, and in children and adolescents primarily in height. But since a person is not only a social but also a biological being, the health, height, and weight of children and adolescents depend as much as do the health and dimensions of animals or plants on the conditions of their lives—the nutrition and care they receive, the diseases from which they suffer, and other environmental factors.

In employing anthropometrical data, we simultaneously resolve the problem of the precision of the data being used, since body length is, compared to other standard-of-living indices, the most precise (being impossible to falsify) and simplest index for use in calculations and is therefore the most reliable for defining tendencies of change in quality of life for a population that spends most of its income on maintaining its biological status. To calculate real wages, one needs the prices for a large number of goods and a nominal wage. To calculate the tax burden on the peasantry necessitates sizable and complex computations of the income derived from the peasant economy. The calculation of national income requires information on the entire national economy and the state budget. Anyone who has worked with prices, taxes, and national income figures knows the incredible difficulties to be encountered on the way to obtaining the target indices. It is with good reason that the literature offers a dynamic range of real wages over a long time span for St. Petersburg alone; the tax burden has been properly calculated for 1912, but the Russian national income has been calculated only for 1861 and 1885–1913.

But fortunately we do have anthropometric data on millions of Russian recruits, which show that between 1851–60 and 1901–10 the average twenty-year-old recruit became 4 centimeters taller, going from 165 to 169 centimeters [about a 1.5-inch increase—Trans.] (female industrial workers showed a comparable increase in height), and added approximately 4 kilograms to his weight [roughly 9 lbs.—Trans.]. That this is an extremely significant gain may be judged from the fact the usual difference in the average heights of the rich and the poor in European countries is 4–6 centimeters.²⁵

Thus, all the currently available data attest to a substantial improvement in the material situation of the overwhelming majority of Russia's population, including the peasantry, from 1861 to 1913. From this it follows that the systemic crisis of postreform Russia is an artifact created

for the ideological justification of Russia's three early twentieth-century revolutions. But, paradoxical as this may sound, it is evident that the peasants and the workers were barely, if at all, aware of these positive developments for two reasons. First, those who claimed to take their interests to heart [*radeteli*] constantly assured them that their situation was worsening; and second, their requirements probably outstripped their income. As a result, subjective sensations contradicted the objective state of affairs. But this is another—and very interesting—task that lies outside the scope of my intention to assess what was really happening with respect to quality of life, rather than to reiterate how the populace perceived those changes.

Notes

1. Iu.E. Ianson, *Opyt statisticheskogo issledovaniia o krest'ianskikh nadelakh i platezhakh* (St. Petersburg, 1877), pp. 123–25.

2. A.A. Kaufman, *Agrarnyi vopros v Rossii* (Moscow, 1908), pt. 1: *Zemel'nye otnosheniia i zemel'naia politika*, p. 53.

3. L.V. Khodskii, *Zemlia i zemlevladelets: ekonomicheskoe i statisticheskoe issledovanie* (St. Petersburg, 1891), vol. 2, p. 243; Kaufman, *Agrarnyi vopros v Rossii*, pt. 1, p. 53.

4. A.S. Nifontov, *Zernovoe proizvodstvo Rossii vo vtoroi polovine XIX veka* [n.p., n.d.], pp. 315–17.

5. P. Gregori [Paul R. Gregory], *ekonomicheskii rost Rossiiskoi imperii (konets XIX–nachalo XX v.): novye podchety i otsenki* (Moscow, 2003), pp. 22–23, 32–37, 61, 232–37; B.N. Mironov, “Tseny i zarplata v Peterburge za tri veka,” *Zhurnal sotsiologii i sotsial'noi antropologii*, vol. 6 (2003), special issue on “Sankt-Peterburg v zerkale sotsiologii,” pp. 261–83.

6. P. Kovan'ko, *Reforma 19 fevralia 1861 goda i ee posledstviia s finansovoi tochki zreniia (Vykupnaia operatsiia 1861–1907 gg.)* (Kiev, 1914), appendix 4, table 4; and appendix 5, table 1.

7. S.G. Kashchenko, *Reforma 19 fevralia 1861 goda na Severo-Zapade Rossii: kolichestvennyi analiz massovykh istochnikov* (Moscow, 1995); Stephen L. Hoch, “Did Russia's Emancipated Serfs Really Pay Too Much for Too Little Land? Statistical Anomalies and Long-Tailed Distribution,” *Slavic Review*, vol. 63, no. 2 (2004), pp. 269–74.

8. A.E. Lositskii, *Vykupnaia operatsiia* (St. Petersburg, 1906), p. 16.

9. Hoch, “Did Russia's Emancipated Serfs?” p. 261.

10. Of the privileged estates, only the landowners had been assessed negligible provincial dues in 1853. For more detail, see B.N. Mironov, *Sotsial'naia istoriia Rossii perioda imperii (XVIII–nachalo XX vv.): genezis lichnosti, demokraticheskoi sem'i, grazhdanskogo obshchestva i pravovogo gosudarstva* (St. Petersburg, 2003), vol. 1, pp. 94–95 [translated as Boris Mironov with Ben Eklof, *A Social History of Imperial Russia, 1700–1917*, 2 vols. (Boulder, CO: Westview Press, 2000)]; M.K. Shatsillo, “Evolutsiia nalogovoi sistemy Rossii v XIX v.,” in *Ekonomicheskaiia istoriia. Ezhegodnik 2002*, ed. L.I. Borodkin and Iu.A. Petrov (Moscow, 2003), pp. 345–83.

11. N.P. Iasnopol'skii, *O geograficheskom raspredelenii gosudarstvennykh dokhodov i raskhodov v Rossii: opyt finansovo-statisticheskogo issledovaniia* (St. Petersburg, 1890), pt. 1, pp. 27–31.

12. Shatsillo, *Evoliutsiia nalogovoi sistemy Rossii*, p. 376.

13. A.M. Anfimov, *Ekonomicheskoe polozhenie i klassovaia bor'ba krest'ian Evropeiskoi Rossii v 1881–1904 gg.* (Moscow, 1984), pp. 110–11.

14. *Ezhegodnik Ministerstva finansov. Vypusk 1912 goda* (St. Petersburg, 1912), pp. 296, 323.

15. Iu.A. Petrov, “Nalogi i nalogopatel'shchiki v Rossii nachala XX v.,” in *Ekonomicheskaiia istoriia. Ezhegodnik 2002*, pp. 390, 406.

16. *Statisticheskii ezhegodnik Rossii 1914 g.* (Petrograd, 1915), section 12, p. 15.

17. A.M. Anfimov, “Nalogi i zemel'nye platezhi krest'ian Evropeiskoi Rossii v nachale XX v. (1901–1912),” in *Ezhegodnik po agrarnoi istorii Vostochnoi Evropy, 1962 g.* (Minsk, 1964), p. 502.

18. Mironov, *Sotsial'naia istoriia Rossii perioda imperii*, vol. 1, p. 130.

19. Anfimov, “Nalogi i zemel'nye platezhi krest'ian Evropeiskoi Rossii,” pp. 489–505; Anfimov, *Ekonomicheskoe polozhenie i klassovaia bor'ba krest'ian Evropeiskoi Rossii*, pp. 110–11.

20. *Materialy vysochaishe uchrezhdennoi 16 noiabria 1901 g. Komissii po issledovaniuu voprosa o dvizhenii s 1861 g. po 1901 g. blagosostoianiia sel'skogo naseleniia srednezemledel'cheskikh gubernii sravnitel'no s drugimi mestnostiami Evropeiskoi Rossii* (St. Petersburg, 1903), pt. 1, p. 219.

21. Shatsillo, *Evoliutsiia nalogovoi sistemy Rossii v XIX v.*, p. 358.

22. P.V. Mikeladze, “Tiazhest' oblozheniia v inostrannykh gosudarstvakh v 1913 i 1925–26 gg.,” in *Nalogovoe bremia v SSSR i inostrannykh gosudarstvakh (Ocherki po teorii i metodologii voprosa)* (Moscow, 1928), pp. 150–52.

23. Anfimov, *Ekonomicheskoe polozhenie i klassovaia bor'ba krest'ian Evropeiskoi Rossii*, pp. 110–11; *Materialy vysochaishe . . . komissii*, p. 219.

24. *Ezhegodnik Ministerstva finansov* (St. Petersburg, 1886), pt. 17, p. 66; *Ezhegodnik Ministerstva finansov, vypusk 1899 goda* (St. Petersburg, 1900), p. 46; *Ezhegodnik Ministerstva finansov, vypusk 1906–7 goda* (St. Petersburg, 1907), p. 40.

25. Mironov, *Sotsial'naia istoriia Rossii perioda imperii*, vol. 2, p. 345.

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