

## THE MAN OF FORTY CROWNS.

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### CHAPTER I.

#### NATIONAL POVERTY.

An old man, who is forever pitying the present times, and extolling the past, was saying to me: "Friend, France is not so rich as it was under Henry IV."

"And why?"

"Because the lands are not so well cultivated; because hands are wanting for the cultivation; and because the day-laborer having raised the price of his work, many land-owners let their inheritances lie fallow."

"Whence comes this scarcity of hands?"

"From this, that whoever finds in himself anything of a spirit of industry, takes up the trade of embroiderer, chaser, watchmaker, silk-weaver, attorney, or divine. It is also because the revocation of the Edict of Nantes has left a great void in the kingdom; because nuns and beggars of all kinds have greatly multiplied; because the people in general avoid as much as possible the hard labor of cultivation, for which we are born by God's destination, and which we have rendered ignominious by our own opinions; so very wise are we!

“Another cause of our poverty lies in our new wants. We pay our neighbors four millions of livres on one article, and five or six upon another; such, for example, as a stinking powder for stuffing up our noses, brought from America. Our coffee, tea, chocolate, cochineal, indigo, spices, cost us above sixty millions a year. All these were unknown to us in the reign of Henry IV., except the spices, of which, however, the consumption was not so great as it is now. We burn a hundred times more wax-lights than were burnt then, and get more than half of the wax from foreign countries, because we neglect our own hives. We see a hundred times more diamonds in the ears, round the necks, and on the hands of our city ladies of Paris, and other great towns, than were worn by all the ladies of Henry IV.’s court, the queen included. Almost all the superfluities are necessarily paid for with ready specie.

“Observe especially that we pay to foreigners above fifteen millions of annuities on the Hotel de Ville, and that Henry IV., on his accession, having found two millions of debt in all on this imaginary hotel, very wisely paid off a part, to ease the state of this burden.

“Consider that our civil wars were the occasion of the treasures of Mexico being poured into the kingdom, when Don Philip el Discreto took it into his head to buy France, and that since that time our foreign wars have eased us of a good half of our money.

“These are partly the causes of our poverty—a poverty which we hide under varnished ceilings, or with the help of our dealers in fashion. We are poor with taste. There are some officers of revenue, there are contractors or jobbers, there are merchants, very rich; their children, their sons-in-law, are also very rich; but the nation in general is unfortunately not so.”

This old man’s discourse, well or ill grounded, made a deep impression on me; for the curate of my parish, who had always had a friendship for me, had taught me a little of geometry and of history; and I began to reflect a little, which is very rare in my province. I do not know whether he was right or not in everything, but being very poor, I could very easily believe that I had a great many companions in my misery.

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## CHAPTER II.

### DISASTER OF THE MAN OF FORTY CROWNS.

I very readily make known to the universe that I have a landed estate which would yield me forty crowns a year, were it not for the tax laid on it.

There came forth several edicts from certain persons, who, having nothing better to do, govern the state at their fireside. The preamble of these edicts was, “that the legislative and executive was born, *jure divino*, the co-proprietor of my land”; and that

I owe it at least the half of what I possess. The enormity of this legislative and executive power made me bless myself. What would it be if that power which presides over "the essential order of society," were to take the whole of my little estate? The one is still more divine than the other.

The comptroller-general knows that I used to pay in all but twelve livres; that even this was a heavy burden on me, and that I should have sunk under it, if God had not given me the talent of making wicker baskets, which helped to carry me through my trials. But how should I, on a sudden, be able to give the king twenty crowns?

The new ministers also said in their preamble that it was not fit to tax anything but the land, because everything arises from the land, even rain itself, and consequently that nothing was properly liable to taxation but the fruits of the land.

During the last war one of their collectors came to my house, and demanded of me, for my quota, three measures of corn and a sack of beans, the whole worth twenty crowns, to maintain the war—of which I never knew the reason, having only heard it said that there was nothing to be got by it for our country, and a great deal to lose. As I had not at that time either corn, or beans, or money, the legislative and executive power had me dragged to prison; and the war went on as well as it could.

On my release from the dungeon, being nothing but skin and bone, whom should I meet but a jolly

fresh-colored man in a coach and six? He had six footmen, to each of whom he gave for his wages more than the double of my revenue. His head steward, who, by the way, looked in as good plight as himself, had of him a salary of two thousand livres, and robbed him every year of twenty thousand more. His mistress had in six months stood him in forty thousand crowns. I had formerly known him when he was less well-to-do than myself. He owned, by way of comfort to me, that he enjoyed four hundred thousand livres a year.

“I suppose, then,” said I, “that you pay out of this income two hundred thousand to the state, to help to support that advantageous war we are carrying on, since I, who have but just a hundred and twenty livres a year, am obliged to pay half of them.”

“I?” said he, “I contribute to the wants of the state? You are surely jesting, my friend. I have inherited from an uncle his fortune of eight millions, which he got at Cadiz and at Surat; I have not a foot of land; my estate lies in government contracts and in the funds. I owe the state nothing. It is for you to give half of your substance—you who are a proprietor of land. Do you not see that if the minister of the revenue were to require anything of me in aid of our country, he would be a blockhead that could not calculate? for everything is the produce of the land. Money and the paper currency are nothing but pledges of exchange. . . . If,

after having laid the sole tax, the tax that is to supply the place of all others, on those commodities, the government were to ask money of me, do you not see that this would be a double load? that it would be asking the same thing twice over? My uncle sold at Cadiz to the amount of two millions of your corn, and of two millions of stuffs made of your wool; upon these two articles he gained 100 per cent. You must easily think that this profit came out of lands already taxed. What my uncle bought for ten pence of you, he sold again for above fifty livres at Mexico; and thus he made a shift to return to his own country with eight millions clear.

“You must be sensible, then, that it would be a horrid injustice to re-demand of him a few farthings on the ten pence he paid you. If twenty nephews like me, whose uncles had gained each eight millions at Buenos Ayres, at Lima, at Surat, or at Pondicherry, were, in the urgent necessities of the state, each to lend to it only two hundred thousand livres, that would produce four millions. But what horror would that be! Pay then thou, my friend, who enjoys quietly the neat and clear revenue of forty crowns; serve thy country well, and come now and then to dine with my servants in livery.”

This plausible discourse made me reflect a good deal, but I cannot say it much comforted me.

## CHAPTER III.

## CONVERSATION WITH A GEOMETRICIAN.

It sometimes happens that a man has no answer to make, and yet is not persuaded. He is overthrown without the feeling of being convinced. He feels at the bottom of his heart a scruple, a repugnance, which hinders him from believing what has been proved to him. A geometrician demonstrates to you that between a circle and a tangent you may thread a number of curves, and yet cannot get one straight line to pass. Your eyes, your reason, tell you the contrary. The geometrician gravely answers you that it is an infinitesimal of the second order. You stare in stupid silence and quit the field all astonished, without having any clear idea, without comprehending anything, and without having any reply to make.

Consult but a geometrician of more candor, and he explains the mystery to you.

"We suppose," says he, "what cannot be in nature, lines which have length without breadth. Naturally and philosophically speaking, it is impossible for one real line to penetrate another. No curve, nor no right line, can pass between two real lines that touch one another. These theorems that puzzle you are but sports of the imagination, ideal chimeras, whereas true geometry is the art of measuring things actually existent."

I was perfectly well satisfied with the confession of the sensible mathematician, and, with all my misfortune, could not help laughing on learning that there was a quackery even in that science which is called the sublime science. My geometrician was a kind of philosophical patriot, who had deigned to chat with me sometimes in my cottage. I said to him:

“Sir, you have tried to enlighten the cockneys of Paris on a point of the greatest concern to mankind: that of the duration of human life. It is to you alone that the ministry owes its knowledge of the due rate of annuities for lives, according to different ages. You have proposed to furnish the houses in town with what water they may want, and to deliver us at length from the shame and ridicule of hearing water cried about the streets, and of seeing women enclosed within an oblong hoop, carrying two pails of water, both together of about thirty pounds weight, up to a fourth story. Be so good, in the name of friendship, to tell me how many two-handed bipeds there may be in France?”

THE GEOMETRICIAN.—It is assumed that there may be about twenty millions, and I am willing to adopt this calculation as the most profitable, till it can be verified, which it would be very easy to do, and which, however, has not hitherto been done, because *one does not always think of everything*.

THE MAN OF FORTY CROWNS.—How many acres, think you, the whole territory of France contains?



THE GEOMETRICIAN.—One hundred and thirty millions, of which almost half is in roads, in towns, villages, moors, heaths, marshes, sands, barren lands, useless convents, gardens of more pleasure than profit, uncultivated grounds, and bad grounds ill cultivated. We might reduce all the land which yields good returns to seventy-five millions of square acres; but let us state them at fourscore millions. One cannot do too much for one's country.

THE MAN OF FORTY CROWNS.—How much may you think each acre brings in yearly, one year with another, in corn, seeds of all kinds, wine, fish-ponds, wood, metals, cattle, fruit, wool, silk, oil, milk, clear of all charges, without reckoning the tax?

THE GEOMETRICIAN.—Why, if they produce each twenty-five livres (about twenty English shillings) it is a great deal; but not to discourage our countrymen, let us put them at thirty livres. There are acres which produce constantly regenerating value, and which are estimated at three hundred livres; there are others which only produce three livres. The mean proportion between three and three hundred is thirty, for you must allow that three is to thirty as thirty is to three hundred. If, indeed, there were comparatively many acres at thirty livres, and very few at three hundred, our account would not hold good; but, once more, I would not be over-punctilious.

THE MAN OF FORTY CROWNS.—Well, sir, how much will these fourscore millions of acres yield of revenue, estimated in money?

THE GEOMETRICIAN.—The account is ready made; they will produce two thousand four hundred millions of livres of the present currency.

THE MAN OF FORTY CROWNS.—I have read that Solomon possessed, of his own property, twenty-five thousand millions of livres, in ready money; and certainly there are not two thousand four hundred millions of specie circulating in France, which, I am told, is much greater and much richer than Solomon's country.

THE GEOMETRICIAN.—There lies the mystery. There may be about nine hundred millions circulating throughout the kingdom, and this money, passing from hand to hand, is sufficient to pay for all the produce of the land and of industry. The same crown may pass ten times from the pocket of the cultivator into that of the ale-housekeeper and of the tax-gatherer.

THE MAN OF FORTY CROWNS.—I apprehend you. But you told me that we are, in all, about twenty millions of inhabitants, men, women, old and young. How much, pray, do you allow for each?

THE GEOMETRICIAN.—One hundred and twenty livres, or forty crowns.

THE MAN OF FORTY CROWNS.—You have just guessed my revenue. I have four acres, which,

reckoning the fallow years with those of produce, bring me in one hundred and twenty livres, which is little enough, God knows.

But if every individual were to have his contingent, would that be no more than five louis d'ors a year?

THE GEOMETRICIAN.—Certainly not, according to our calculation, which I have a little amplified. Such is the state of human nature. Our life and our fortune have narrow limits. In Paris they do not, one with another, live above twenty-two or twenty-three years; and, one with another, have not, at the most, above a hundred and twenty livres a year to spend. So that your food, your raiment, your lodging, your movables, are all represented by the sum of one hundred and twenty livres.

THE MAN OF FORTY CROWNS.—Alas! What have I done to you, that you thus abridge me of my fortune and life? Can it then be true that I have but three and twenty years to live, unless I rob my fellow-creatures of their share?

THE GEOMETRICIAN.—This is incontestable in the good city of Paris. But from these twenty-three years you must deduct ten, at the least, for your childhood, as childhood is not an enjoyment of life; it is a preparation; it is the porch of the edifice; it is the tree that has not yet given fruits; it is the dawn of a day. Then again, from the thirteen years which remain to you, deduct the time of sleep, and that of tiresomeness of life, and that will be at least

a moiety. You will then have six years and a half left to pass in vexation, in pain, in some pleasures, and in hopes.

THE MAN OF FORTY CROWNS.—Merciful heaven! At this rate your account does not allow us above three years of tolerable existence.

THE GEOMETRICIAN —That is no fault of mine. Nature cares very little for individuals. There are insects which do not live above one day, but of which the species is perpetual. Nature resembles those great princes who reckon as nothing the loss of four hundred thousand men, so they but accomplish their august designs.

THE MAN OF FORTY CROWNS.—Forty crowns and three years of life! What resource can you imagine against two such curses?

THE GEOMETRICIAN.—As to life, it would be requisite to render the air of Paris more pure; that men should eat less and take more exercise; that mothers should suckle their own children; that people should be no longer so ill-advised as to dread inoculation. This is what I have already said, and as to fortune, why, even marry and rear a family.

THE MAN OF FORTY CROWNS.—How! Can the way to live more at ease be to associate to my own bad circumstances those of others?

THE GEOMETRICIAN.—Five or six bad circumstances put together form a tolerable establishment. Get a good wife, and we will say only two sons and two daughters. This will make seven hundred and

twenty livres for your little family; that is to say, if distributive justice were to take place, and that each individual had a hundred and twenty livres a year. Your children, in their infancy, stand you in almost nothing; when grown up they will ease and help you. Their mutual aid will save you a good part of your expenses, and you may live very happily, like a philosopher. Always provided, however, that those worthy gentlemen who govern the state have not the barbarity to extort from each of you twenty crowns a year. But the misfortune is, we are no longer in the golden age, where the men, born all equals, had an equal part in the nutritive productions of uncultivated land. The case is now far from being so good a one, as that every two-handed biped possesses land to the value of a hundred and twenty livres a year.

THE MAN OF FORTY CROWNS.—'Sdeath! You ruin us. You said but just now that in a country of fourscore millions of inhabitants each of them ought to enjoy a hundred and twenty livres a year, and now you take them away from us again.

THE GEOMETRICIAN —I was computing according to the registers of the golden age, but we must reckon according to that of iron. There are many inhabitants who have but the value of ten crowns a year, others no more than four or five, and above six millions of men who have absolutely nothing.

THE MAN OF FORTY CROWNS.—Nothing? Why, they would perish of hunger in three days' time.

THE GEOMETRICIAN.—Not in the least. The others, who possess their portions, set them to work and share with them. It is from this arrangement that the pay comes for the divine, the confectioner, the apothecary, the preacher, the actor, the attorney, and the hackney-coachman. You thought yourself very ill off to have no more than a hundred and twenty livres a year, reduced to a hundred and eight by your tax of twelve livres. But consider the soldiers who devote their blood to their country at the rate of fourpence a day. They have not above sixty-three livres a year for their livelihood, and yet they make a comfortable shift, by a number of them joining their little stock and living in common.

THE MAN OF FORTY CROWNS.—So, then, an ex-Jesuit has more than five times the pay of a soldier. And yet the soldiers have done more service to the state under the eyes of the king at Fontenoy, at Lawfeld, at the siege of Fribourg, than the reverend father Lavalette ever did in his life.

THE GEOMETRICIAN.—Nothing can be truer; nay, every one of these turned-adrift Jesuits, having now become free, has more to spend than what he cost his convent. There are even some among them who have gained a good deal of money by scribbling pamphlets against the parliaments, as, for example, the reverend father Patouillet, and the reverend father Nonnotte. In short, in this world every one sets his wits to work for a livelihood. One is at the head of a manufactory of stuffs; another

of porcelain; another undertakes the opera; another the "Ecclesiastical Gazette;" another a tragedy in familiar life, or a novel or romance in the English style. This maintains the stationer, the inkmaker, the bookseller, the hawker, who might else be reduced to beggary. There is nothing, then, but the restitution of the hundred and twenty livres to those who have nothing that makes the state flourish.

THE MAN OF FORTY CROWNS.—A pretty way of flourishing, truly!

THE GEOMETRICIAN.—And yet there is no other. In every country it is the rich that enable the poor to live. This is the soul source of the industry of commerce. The more industrious a nation itself is, the more it gains from foreign countries. Could we, on our foreign trade, get ten millions a year by the balance in our favor, there would, in twenty years, be two hundred millions more in the nation. This would afford ten livres a head more, on the supposition of an equitable distribution. That is to say, that the dealers would make each poor person earn ten livres the more, once paid, in the hopes of making still more considerable gains. But commerce, like the fertility of the earth, has its bounds, otherwise its progression would be *ad infinitum*. Nor, besides, is it clear that the balance of our trade is constantly favorable to us. There are times in which we lose.

THE MAN OF FORTY CROWNS.—I have heard much talk of population. If our inhabitants were

doubled, so that we numbered forty millions of people instead of twenty, what would be the consequence?

THE GEOMETRICIAN.—It would be this: that, one with another, each would have, instead of forty, but twenty crowns to live upon; or that the land should produce double the crops it now does; or that there should be double the national industry, or of gain from foreign countries; or that half of the people should be sent to America; or that one-half of the nation should eat the other.

THE MAN OF FORTY CROWNS.—Let us then remain satisfied with our twenty millions of inhabitants, and with our hundred and twenty livres a head, distributed as it shall please the Lord. Yet this situation is a sad one, and your iron age is hard indeed.

THE GEOMETRICIAN.—There is no nation that is better off, and there are many that are worse. Do you believe that there is in the north wherewithal to afford to each inhabitant the value of a hundred and twenty of our livres a year? If they had had the equivalent of this, the Huns, the Vandals, and the Franks would not have deserted their country in quest of establishments elsewhere, which they conquered, fire and sword in hand.

THE MAN OF FORTY CROWNS.—If I were to listen to you, you would persuade me presently that I am happy with my hundred and twenty livres.



THE GEOMETRICIAN.—If you would but think yourself happy you would then be so.

THE MAN OF FORTY CROWNS—A man cannot imagine what actually is not, unless he be mad.

THE GEOMETRICIAN.—I have already told you that, in order to be more at your ease, and more happy than you are, you should take a wife; to which I tack, however, this clause: that she has, as well as you, one hundred and twenty livres a year; that is to say, four acres at ten crowns an acre. The ancient Romans had each but one. If your children are industrious they can each earn as much by their working for others.

THE MAN OF FORTY CROWNS.—So that they may get money without others losing it.

THE GEOMETRICIAN.—Such is the law of all nations; there is no living but on these terms.

THE MAN OF FORTY CROWNS.—And must my wife and I give each of us the half of our produce to the legislative and executive power, and the new ministers of state rob us of the price of our hard labor, and of the substance of our poor children, before they are able to get their livelihood? Pray tell me, how much money will these new ministers of ours bring into the king's coffers by this *jure divino* system?

THE GEOMETRICIAN.—You pay twenty crowns on four acres which bring you in forty. A rich man, who possesses four hundred acres, will, by the new tariff, pay two thousand crowns, and the

whole fourscore millions of acres will yield to the king twelve hundred millions of livres a year, or four hundred millions of crowns.

THE MAN OF FORTY CROWNS.—That appears to me impracticable and impossible.

THE GEOMETRICIAN.—And very much you are in the right to think so; and this impossibility is a geometrical demonstration that there is a fundamental defect in the calculation of our new ministers.

THE MAN OF FORTY CROWNS.—Is not there also demonstrably a prodigious injustice in taking from me the half of my corn, of my hemp, of the wool of my sheep, etc., and at the same time to require no aid from those who shall have gained ten, twenty, or thirty thousand livres a year, by my hemp, of which they will have made linen; by my wool, of which they will have made cloth; by my corn, which they will have sold at so much more than it cost them?

THE GEOMETRICIAN.—The injustice of this administration is as evident as its calculation is erroneous. It is right to favor industry, but opulent industry ought to contribute to support the state. This industry will have certainly taken from you a part of your one hundred and twenty livres, and appropriated that part to itself, in selling you your shirts and your coat twenty times dearer than they would have cost you if you had made them yourself. The manufacturer who shall have en-

riched himself at your expense will, I allow, have also paid wages to his workmen, who had nothing of themselves; but he will, every year, have sunk and put by a sum that will, at length, have produced to him thirty thousand livres a year. This fortune, then, he will have acquired at your expense. Nor can you ever sell him the produce of your land dear enough to reimburse you for what he will have got by you; for were you to attempt such an advance of your price he would procure what he wanted cheaper from other countries. A proof of which is, that he remains constantly possessor of his thirty thousand livres a year, and you of your one hundred and twenty livres, that often diminish instead of increasing.

It is then necessary and equitable that the refined industry of the trader should pay more than the gross industry of the farmer. The same is to be said of the collectors of the revenue. Your tax had previously been but twelve livres, before our great ministers were pleased to take from you twenty crowns. Of these twelve livres the collector retained tenpence, or ten *sols*, for himself. If in your province there were five hundred thousand souls he will have gained two hundred and fifty thousand livres a year. Suppose he spends fifty thousand; it is clear that at the end of ten years he will be two millions in pocket. It is then but just that he should contribute his proportion, otherwise everything would be perverted and go to ruin.

THE MAN OF FORTY CROWNS.—I am very glad you have taxed the officer of the revenue. It is some relief to my imagination. But since he has so well increased his superfluity, what shall I do to augment my small modicum?

THE GEOMETRICIAN.—I have already told you—by marrying, by laboring, by trying to procure from your land some sheaves of corn in addition to what it previously produced.

THE MAN OF FORTY CROWNS.—Well! granted, then, that I shall have been duly industrious; that all my countrymen will have been so too; and that the legislative and executive power shall have received a good round tax; how much will the nation have gained at the end of the year?

THE GEOMETRICIAN.—Nothing at all, unless it shall have carried on a profitable foreign trade. But life will have been more agreeable in it. Every one will, respectively, in proportion, have had more clothes, more linen, more movables than he had before. There will have been in the nation a more abundant circulation. The wages would have been, in process of time, augmented, nearly in proportion to the number of the sheaves of corn, of the tods of wool, of the ox-hides, of the sheep and goats, that will have been added; of the clusters of grapes that will have been squeezed in the wine-press. More of the value of commodities will have been paid to the king in money, and the king will have returned more value to those he will have employed

under his orders; but there will not be half a crown the more in the kingdom.

THE MAN OF FORTY CROWNS.—What will then remain to the government at the end of the year?

THE GEOMETRICIAN.—Once more, nothing. This is the case of government in general. It never lays by anything. It will have got its living—that is to say, its food, raiment, lodging, movables. The subject will have done so, too. Where a government amasses treasure, it will have squeezed from the circulation so much money as it will have amassed. It will have made so many wretched as it will have put by forty crowns in its coffers.

THE MAN OF FORTY CROWNS.—At this rate, then, Henry IV. was but a mean-spirited wretch, a miser, a plunderer; for I have been told that he had chested up in the Bastille above fifty millions of livres according to our present currency.

THE GEOMETRICIAN.—He was a man as good and as prudent as he was brave. He was preparing to make a just war, and by amassing in his coffers twenty-two millions of the currency of that time, besides which he had twenty more to receive, which he left in circulation, he spared the people above a hundred millions that it would have cost if he had not taken those useful measures. He made himself morally sure of success against an enemy who had not taken the like precaution. The probabilities were prodigiously in his favor. His twenty-two millions in bank proved that there was then in this kingdom.

twenty-two millions of surplusage of the territorial produce, so that no one was a sufferer.

THE MAN OF FORTY CROWNS.—My father then told me the truth when he said that the subject was in proportion more rich under the administration of the Duke of Sully than under that of our new ministers, who laid on the *single* tax, the *sole* tax, and who, out of my forty crowns, have taken away twenty. Pray tell me, is there another nation in the world that enjoys this precious advantage of the *sole tax*?

THE GEOMETRICIAN.—Not one opulent nation. The English, who are not much given to laughing, could not, however, help bursting out when they heard that men of intelligence among us had proposed this kind of administration. The Chinese exact a tax from all the foreign trading ships that resort to Canton. The Dutch pay, at Nagasaki, when they are received in Japan, under pretext that they are not Christians. The Laplanders and the Samoieds are indeed subjected to a sole tax in sables or marten-skins. The republic of San Marino pays nothing more than tithes for the maintenance of that state in its splendor.

There is, in Europe, a nation celebrated for its equity and its valor that pays no tax. This is Switzerland. But thus it has happened. The people have put themselves in the place of the dukes of Austria and Zähringen. The small cantons are democratical, and very poor. Each inhabitant pays but a trifling

sum toward the support of this little republic. In the rich cantons the people are charged, for the state, with those duties which the archdukes of Austria and the lords of the land used to exact. The Protestant cantons are, in proportion, twice as rich as the Catholic, because the state, in the first, possesses the lands of the monks. Those who were formerly subjects to the archdukes of Austria, to the duke of Zähringen, and to the monks, are now the subjects of their own country. They pay to that country the same tithes, the same fines of alienation, that they paid to their former masters, and as the subjects, in general, have very little trade, their merchandise is liable to no charges, except some small staple duties. The men make a trade of their courage, in their dealings with foreign powers, and sell themselves for a certain term of years, which brings some money into their country at our expense; and this example is as singular a one in the civilized world as is the sole tax now laid on by our new legislators.

THE MAN OF FORTY CROWNS.—So, sir, the Swiss are not plundered, *jure divino*, of one-half of their goods; and he that has four cows in Switzerland is not obliged to give two of them to the state?

THE GEOMETRICIAN —Undoubtedly not. In one canton, upon thirteen tons of wine, they pay one and drink the other twelve. In another canton, they pay the twelfth, and drink the remaining eleven.

THE MAN OF FORTY CROWNS.—Why am I not a Swiss? That cursed tax, that single and singularly iniquitous tax, that has reduced me to beggary! But then again, three or four hundred taxes, of which it is impossible for me to retain or pronounce the bare names, are they more just and more tolerable? Was there ever a legislator who, in founding a state, wished to create counsellors to the king, inspectors of coal-measurers, gaugers of wine, measurers of wood, searchers of hog-tongues, comptrollers of salt butter? or to maintain an army of rascals, twice as numerous as that of Alexander, commanded by sixty generals, who lay the country under contribution, who gain every day signal victories, who take prisoners, and who sometimes sacrifice them in the air, or on a boarded stage, as the ancient Scythians did, according to what my vicar told me?

Now, was such a legislation, against which so many outcries were raised, and which caused the shedding of so many tears, much better than the newly imposed one, which at one stroke cleanly and quietly takes away half of my subsistence? I am afraid that on a fair liquidation it will be found that under the ancient system of the revenue they used to take, at times and in detail, three-quarters of it.

THE GEOMETRICIAN.—*Iliacos intra muros peccatur et extra. Est modus in rebus. Caveas ne quid nimis.*

THE MAN OF FORTY CROWNS.—I have learned a



little of history, and something of geometry, but I do not understand a word of Latin.

THE GEOMETRICIAN.—The sense is pretty nearly as follows: *There is wrong on both sides. Keep to a medium in everything. Nothing too much.*

THE MAN OF FORTY CROWNS.—I say, nothing too much; that is really my situation; but the worst of it is, I have not enough.

THE GEOMETRICIAN.—I allow that you must perish of want, and I, too, and the state, too, if the new administration should continue only two years longer; but it is to be hoped heaven will have mercy on us.

THE MAN OF FORTY CROWNS.—We pass our lives in hope, and die hoping to the last. Adieu, sir; you have enlightened me, but my heart is grieved.

THE GEOMETRICIAN.—This is, indeed, often the fruit of knowledge.

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## CHAPTER IV.

### AN ADVENTURE WITH A CARMELITE.

When I had thanked the academician of the Academy of Sciences for having set me right, I went away quite out of heart, praising Providence, but muttering between my teeth these doleful words: *“What! to have no more than forty crowns a year to live on, nor more than twenty-two years to live! Alas! may our life be yet shorter, since it is to be so miserable!”*