they obtained the same rate of profit as their neighbours, it appears unavoidably to follow, that either the price of corn must rise proportionally to the tithe, or that the former supply will no longer be brought to market

This last is the view that Mr Ricardo took of the opera­tion of tithe. But though exceedingly ingenious, the same remark is applicable to this theory as to Dr Smith’s, that it is only under certain conditions and restrictions that it is correct. It is clear, for example, that the effect ascribed by Mr Ricardo to the imposition of a tithe depends, first, on the demand for com, or its consumption, remaining about the same after the imposition of the tithe as before ; and, se­cond, on the tithe being made to affect all, or nearly all, the land of a country, and on its being exacted from such foreign com as may be imported. If either of these conditions be wanting, Mr Ricardo’s conclusions will be more or less vi­tiated ; the tithe will not then occasion an equivalent in­crease of prices, nor fall wholly on the consumers.

I. Suppose, for the sake of illustration, that the mean price of corn in a country not affected by tithe, and which imports no foreign com, is fifty shillings a quarter ; and sup­pose that a tithe, or duty of ten per cent is imposed on every species of raw produce raised in that country ; were the demand for corn the same after the imposition of the tithe as before, it is clear, on the principle already laid down, that its price would rise to fifty-five shillings. But unless the consumption of the country were previously reduced to a minimum, it is not reasonable to suppose that the demand should continue the same ; it might not, indeed, and it is most probable would not, be reduced in proportion to the tithe, but in some less proportion, as perhaps a twentieth part. Instead, therefore, of prices rising in exact propor­tion to the tithe, or five shillings a quarter, they would most likely only rise to half that amount, or two shillings and sixpence. But as this rise would not sufficiently indemnify the cultivators, they would relinquish the cultivation of some inferior lands ; and as rent is determined by the extent of land under cultivation, the result, on the whole, would be, that half the tithe would fall on the consumers, by a rise of prices, and the other half on the landlords, by a reduction of rents.

II. But suppose that the tithe, instead of being laid on all the lands of a country, is only imposed on the half of them, and let us endeavour to trace the effects which it would then have. In this case, it is plain, inasmuch as only half the cul­tivators are affected by the tithe, that though they should, in order to escape its operation, restrict their cultivation one tenth, the supply of corn would only be reduced one twentieth part ; and prices, supposing the demand to continue station­ary, would only rise in that proportion. In point of fact, however, they would not rise in that proportion ; for every increase of price, however slight, must always have some effect in lessening consumption. But to whatever extent prices might rise under the circumstances supposed, whether to a fourth or a third part of the tithe, for they could not rise to half its amount, it is contended that this rise would, by extending cultivation over the un tithed lands to the same extent that it is contracted on those that are tithed, raise the rents of the former proportionally to the diminution of those of the latter, so that the burden of the tithe would still principally fall on the public. But the truth is, that in a case of this sort, it would be next to impossible to trace and determine the practical operation and real effect of tithe with any degree of precision. If the various qualities of land were of limited extent, and each differed by a well-defined outline from the immediately contiguous qualities, the pre­vious conclusion would hold good. Such, however, is not really the case. Lands of different qualities differ from each other by imperceptible degrees. Whatever may be the li­mit to which tillage is carried at any given moment in an extensive country, the least rise of price would be sufficient to cause lands of almost the same degree of fertility to be brought under tillage, or additional capital to be laid out on the old land, or both ; so that it is extremely doubtful whe­ther so trifling a rise of prices as would be caused by the imposition of a tithe, under the circumstances supposed, would have any sensible effect on the rent of the untithed land.

It is needless to waste the reader’s time by endeavouring to prove, that if a country in which tithes are imposed were in the habit of importing a considerable quantity of foreign corn duty-free, such importation would throw the burden of tithe wholly on the landlords. Every one must see that in such a case the home-cultivators being altogether unable to limit the quantity of produce brought to market, the tithe would have no influence over prices.

According to the returns obtained under the income-tax act, the total annual value of all the land of England and Wales, in 1815, is estimated at L.29,476,840; of which lands of the annual value of L.9,904,378 were wholly tithe-free, while lands of the annual value of L.856,183 were tithe-free in part, and other lands of the annual value of L.498,843 paid only a low modus. So far, therefore, is it from being tnιe that all, or nearly all, the land of England and Wales pays tithe, that it appears that about a third part is exempt­ed from this burden ; and if to the tithe-free land of Eng­land and Wales we add the whole of Scotland, it may he safely affirmed that more than half the cultivated land of Great Britain is altogether unaffected by tithe. It is ob­vious, therefore, for reasons already stated, that tithe in England, supposing it had no effect on consumption, could only raise prices a twentieth part, or five per cent. But, inasmuch as it would somewhat lessen consumption, it would most probably fall, in about equal proportions, on the land­lords and the public ; and were it not for the mode in which it is imposed, it would not be sensibly felt by either.

The truth is, that tithe is decidedly more injurious from its indirect operation, and more unpopular from the mode in which it is assessed, than from the magnitude of the burden which it really lays on the public. It is imposed and collect­ed in the most vexatious and irritating manner ; and has, in consequence, an incomparably greater effect in discourag­ing industry and exciting discontent than many heavier, but more judiciously assessed, taxes. It is said, by its apo­logists, to have the same effect, in as far as the interests of the farmers are concerned, as an equivalent amount of rent. But this is a most fallacious statement. Rent, when once fixed, must continue the same during the currency of the lease. Though an industrious and enterprising farmer should raise ten or twenty times the quantity of produce raised by a sluggard, his rent would not, therefore, be increased ; and he would reap, as he ought, all the advantages of his greater industry and intelligence. Such, however, is not the case with tithes. To the sluggard they are invariable ; to the industrious man they become more and more oppres­sive, and increase with every fresh outlay of capital and la­bour. Hence it is that, practically, tithes operate as a pre­mium on idleness, and as a heavy and constantly increasing tax on industry. By preventing the cultivator from deriv­ing the full and entire advantage of superior skill and in­creased exertion, they discourage his efforts, and contribute to render him indolent and indifferent. A farmer pays his rent willingly to the landlord ; but he considers the clergy­man as an interloper, who, without having contributed in any way to raise the crop, claims a tenth part of its gross amount. The occupier of a farm subject to this galling and vexatious charge, seldom believes that he is realizing the same rate of profit from the capital he employs as his neigh­bours in tithe-free farms ; and we are told by Mr Stevenson, the well-informed author of the Agricultural Survey of the County of Surrey, that it is the common opinion, that a farm tithe-free is better worth twenty shillings an acre, than a