Head Tax, Social Structure and Rural Incomes in Cameroun, 1922-1937.
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Résumé
Étude du rôle et des effets de l'impôt de capitation dans le développement des cultures d'exportation. Le pourcentage du revenu réel consacré au paiement des taxes sert à évaluer le degré de contrainte exercée par l'administration coloniale et les chefs nommés par elle, plus spécifiquement avant, pendant et après la grande crise économique de 1929.

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During the interwar period the Camerounian rural population became a peasantry; cultivation for the market replaced gathering as the basis of the cash economy and the rural population came to occupy a position in a national political structure. In West Africa as a whole, this process of ‘peasantization’ followed a different course than in areas of White settlement where policies in the early years of colonial rule opened up a permanent structural gap between indigenous and foreign production, creating, as Dupré and Rey (1973) theorize, a situation which could be maintained by a combination of property law and market forces.1

In West Africa the institutionalization of the peasantry did not, on the whole, involve policies which deprived them of land or access to markets for their produce. The structural position of the peasantry in the national economy was determined through a long-term process of experimentation and attrition over the relative shares of the peasants, the state, and commerce in the income generated in the rural sector. The process of fixing the level of appropriation from the peasantry in ancient and feudal state systems was a process that spanned centuries and resulted in locally specific systems of extraordinary intricacy. In Africa it was collapsed into a time period which was not only very brief, but was characterized by major political events and economic developments in the outside world. The differences which emerged among African peasantries are due to the conjunction of central policy, local response, and economic feasibility, as they affected each other during this period of general instability.

Taxes, although not the only form of appropriation from the peasantry, are crucial to understanding the process of peasantization because

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1. For a brief comparison of different structural positions of African peasantries, see Saul & Woods 1971.

through taxation was forged the mutual institutionalization of the peasantry, the market, and the state: tax levels entered into peasant production decisions and therefore affected the allocation of resources in the indigenous system; the tax base affected government decisions about national expenditure; and the payment of direct taxes ensured the commercial interests at a certain level of business. The complexity of the vested interests in the tax structure and their variation over time and geographical regions have made it a very difficult subject for generalization. At the risk of caricaturing their carefully qualified statements, one can summarize the two main positions, represented by Hopkins and Suret-Canale.

Hopkins (1973: 189) interprets taxation policy as a reflection of the vested interests of the government and the commercial companies in a gradually rising African standard of living: ‘... it was necessary to make sure that some of the gains from international trade accrued to Africa because, in the last resort, if Africans remained poor, they could not afford to buy manufactured goods.’ Financial policy was integrated with these interests by the government leaving money in the pockets of the producers and raising most of its revenue from customs duties: ‘To achieve financial self-sufficiency, both British and French colonies relied mainly on revenues from customs duties, which accounted for more than half of total revenue for the greater part of the colonial period’ (ibid.: 191).

Hopkins’ characterization of African producers under colonial rule is of entrepreneurs ‘responsive to monetary incentives’ (ibid.: 295). Direct taxation receives very little attention and, in its absence, trends in real incomes are deduced from trends in terms of trade. By this criterion, ‘it is certain that Africans gained considerably from participating in international trade’ (ibid.: 183).

In his analysis of French colonialism, Suret-Canale (1971: 294) emphasizes that commercial interests in the peasantry were above all in production, since import purchasing power was concentrated in the European population and the indigenous elite. Government financing was dominated by direct taxes on the population. ‘Indirect taxes formed about a quarter of revenue (in Senegal one third), the rest being made up of other direct taxes’ (ibid.: 344). The African producer is presented as struggling under the weight of compulsions, of which the head tax was the most important (ibid.: 345). The net result was profound pauperization of the African peasantry (ibid.: 294).

The differences between these two interpretations stem in part from their basic theoretical position, but there are also empirical differences among the different colonial systems and from one local region to another. This paper analyzes the interrelationship of state tax policy, market conditions for export crops, and producers’ real incomes in Cameroun during the interwar period. Although limited to one country, it is a comparative study in a number of ways.
First, Cameroun experienced a changing rate of direct taxation during the interwar period, which can be analyzed in terms of changing economic and political conditions. The decade 1925-1934 comes much closer to Suret-Canale's characterization of general colonial policy than
Second, the Annual Report to the League of Nations for 1935 gives enough data on indigenous production and head tax provisions for each of the seventeen administrative regions to assess the different impact of taxation policy in different areas. Third, the process of change in taxation will be discussed in detail for the Circumscription of Yaoundé, the single most important region in Cameroon’s export economy, which experienced aspects of both of the apparently contradictory situations discussed above. It was one of the relatively wealthy areas of the country, with export crop production and real incomes both rising by the end of the interwar period, while at the same time enduring many of the exactions of the ‘colonial mode of production’ (Rey 1971: 383-435). It will be suggested that the colonial mode of production, with high direct taxation and heavy reliance on obligatory measures, had a different impact on peasant incomes according to local conditions. In areas with no commercial infrastructure, constraint dominated the structure of economic opportunities. In areas with natural resources and access to markets, but relatively small and dispersed populations, direct control of economic enterprise was both more difficult and less rewarding than in densely populated areas. Where local populations were large and well situated on commercial networks, there was clearly more to be gained from direct appropriation, but at the same time high direct taxation posed serious problems of control. These problems were met by the creation or maintenance of an indigenous elite of chiefs and notables who carried out central policy on the local level. The interests of the elite and their changing relationship with the people and with the colonial government are crucial for an understanding of the economic behavior of the particular local populations which became the peasantry. The long-term political implications of local colonial policies in Cameroon have been analyzed by Richard Joseph (1977). This paper complements his work by focusing on the local impact of taxation policy.

I. **Background to Taxation Policy**

France assumed formal control over Cameroon in 1921, under the newly created mandate system of the League of Nations. Financial policy was to a certain extent affected by the conditions of the mandate. First, the ultimate destiny of the mandated territories was unclear, which made them a poor prospect for both grants from the metropolitan government and international loans (Buell 1928, II: 284, 287). Early studies of the economic potential of Cameroon (Sarraut 1923: 348-350) for similar, though less marked variation for French Africa as a whole, see Coquery-Vidrovitch 1977: 130.

3. For the association of direct taxation with indirect rule in Gold Coast, see Shaloff 1975.
suggested that current revenue could be a source of capital for development, so the government turned to internal sources to raise funds. In fact, the budget for 1922-1929 shows that twenty-three percent of total revenue went into reserve for investment purposes. This gave the administration an incentive to raise taxes. Second, the conditions of the mandate required France to maintain free trade. France's own interests in the 1920's lay in maintaining or extending its purchases of raw materials within the franc zone, but it was not able to dominate the trade of Cameroun to the same extent as in French West Africa (Suret-Canale 1971: 284). France's share of Cameroun's imports, by value, varied around one third for the whole interwar period, although it managed to raise its share of exports from one third in the mid-twenties to over half in the mid-thirties (AR 1922-1938). France's own economic interests therefore were more in Cameroun's exports than its imports. These two aims, of financing development without taking out loans and encouraging export of raw materials rather than indigenous consumption of manufactured goods, militated in favor of direct taxation.

The government's explicit justification for its head tax policy was more social than directly financial. Head tax was justified as a continuation of, and an improvement on, precolonial tribute systems (AR 1922: 69-75). The objectives were outlined in the first report to the League of Nations in 1922; they consisted of the progressive elimination of polygamy and the adjustment of the tax burden to the economic potential of each region. The tax on childless women was intended to be, first, a kind of property tax, since wives were a major source and sign of wealth; second, an attempt to undermine traditional wealth structures; and third, a pro-natalist measure to prevent the accumulation of women by older men. The graduation of head tax by region was intended to reflect the existing differentials in access to markets for export crops. The rough guideline for setting the tax rate in favorably placed regions was twenty-five percent of money income, although during the Depression it was claimed to be ten percent of money income, based on estimates for the budget of a household of one man and two wives. The orientation of the region to the export market was the crucial criterion in judging how much the hypothetical household could earn. The stated policy was therefore for the government to appropriate a constant proportion of Camerounian incomes, based on regional estimates associated with distance from the export market.

In fact, both of these objectives yielded to priorities of fiscal policy. Taxes on women were increased even when polygamy was declining, and they were broadened in application to exempt only women with five or more living children under fourteen years. Family budget

4. Calculated from the national budgets contained in the Annual Reports to the Permanent Mandate Commission of the League of Nations [hereafter AR].
5. For the French interwar economy, see Kemp 1972; Sauvy 1967.
6. Cameroun National Archives [hereafter CNA], APA 10904/B.
estimates were only made intermittently and head tax became an elastic category of the colonial budget. Stated tax policy is therefore of limited value as a means of understanding the trend in the tax rate.

II. — AGGREGATE TRENDS IN TAXATION AND EXPORT PRODUCTION, 1922-1937

The economic history of the interwar period falls into four separate phases, each of which will be discussed separately (see Figs. 1, 2, and 3). The central focus in this analysis is on the trend in the real income of African farmers, and the factors which account for it. This trend is the outcome of market conditions, as reflected in the value of agricultural exports, state policy, as reflected in the level of head tax, and peasant production, as reflected in export tonnage of the eight major crops.

The period 1922-1926 was dominated by two facts: the devaluation of the French franc which fell rapidly on the world market, and the recent and experimental nature of the French administration, the main government priorities still being related to consolidating its control and setting up administrative structures. Since Cameroun's trade was so heavily with non-franc countries, the franc value of its exports rose dramatically, and with it agricultural incomes. Customs duties, being ad valorem taxes, responded automatically to the price change; head taxes, being fixed amounts, did not. Although head tax increased in absolute amount, its share of government revenue fell steadily.

| Value of agricultural exports | 598 |
| Government revenue | 490 |
| Customs duties | 467 |
| Head tax | 214 |
| Tonnage of agricultural exports | 160 |

Table 1. — 1926 Export Value, Government Revenue, and Export Tonnage (1922 = 100)

During this period of rapidly changing prices and incomplete control of the country, the government allowed head tax to fall to the lowest it would ever be for the interwar years. In 1926 it provided twenty-four percent of total government revenue, against forty-five percent in 1922. As a proportion of agricultural incomes, it fell from twenty-nine percent of FOB (freight on board) export value, to ten percent, the closest it would ever come to a 'tithe'. Customs duties, on the other hand, rose to higher levels than at any other time during the interwar period: forty-three percent of government revenue in 1925, by comparison with thirty-three percent in 1922.

For discussion of the basis of the statistics and the underlying assumptions, see Appendix, infra, pp. 326-327.
HEAD TAX AND RURAL INCOMES IN CAMEROUN

Fig. 1. Cameroun 1922-1937. Total Value: Agricultural Exports, Head Tax and Customs Duties.

Fig. 2. Cameroun 1922-1937. Head Tax, as a Percentage of Agricultural Export Value.

Fig. 3. Cameroun 1922-1937. Customs Duties and Head Tax, as a Percentage of Government Revenue.
In 1925 measures were taken to increase the share of head tax in government revenue. Customs duties were reassessed and local administration was strengthened to make direct taxes easier to collect. In 1926, the franc was stabilized, so that export values leveled off, while export tonnage was kept down by the exceptional mobilization of resources for development of the infrastructure. As a result, the years 1926-1929 saw stagnation in everything except the head tax rate.

<table>
<thead>
<tr>
<th>Table 2. — 1929 Export Value, Government Revenue, and Export Tonnage (1926 = 100)</th>
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<tbody>
<tr>
<td><strong>Value of agricultural exports</strong></td>
</tr>
<tr>
<td><strong>Government revenue</strong></td>
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<tr>
<td><strong>Customs duties</strong></td>
</tr>
<tr>
<td><strong>Head tax</strong></td>
</tr>
<tr>
<td><strong>Tonnage of agricultural products</strong></td>
</tr>
</tbody>
</table>

The year 1926 marks the beginning of a major change in financial policy, which shifted the burden of government revenue away from customs duties towards direct forms of appropriation. By 1929 head tax was up to thirty-five percent of revenue and twenty-nine percent of the FOB value of export crops.

During the Depression this policy was greatly intensified. Head tax was held steady in order to compensate for the fall in customs revenue. Agricultural incomes declined, making head tax both the major source of government revenue (fifty percent in 1932) and the major item in farmers' expenditure (forty-eight percent of total FOB crop value in 1934).

<table>
<thead>
<tr>
<th>Table 3. — 1934 Export Value, Government Revenue, and Export Tonnage (1929 = 100)</th>
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<tbody>
<tr>
<td><strong>Value of agricultural exports</strong></td>
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<tr>
<td><strong>Government revenue</strong></td>
</tr>
<tr>
<td><strong>Customs duties</strong></td>
</tr>
<tr>
<td><strong>Head tax</strong></td>
</tr>
<tr>
<td><strong>Tonnage of agricultural products</strong></td>
</tr>
</tbody>
</table>

The five years of the Depression saw the extreme of the policy of direct appropriation from the Camerounian population. The importance of direct taxes in financing the government during that period must surely be added to Hopkins' list of ways in which budget crisis was avoided—including increased customs duties, reduced expenditure, and grants and loans raised from metropolitan governments (Hopkins 1973: 260). Cameroun balanced its budget throughout those years with relatively limited cutbacks in the budget; 1932 was the lowest point, with revenue at seventy-four percent of its peak in 1929, and expenses at eighty percent of their peak in 1930. The 'fine style' (LeVine 1964: 118) with which Cameroun came through the Depression was purchased at the price of an intensification of the level of direct appropriation.
The weight of the load transferred to the Camerounian population resulted, if not in outright violence, in a profound hostility towards the government, which, confronted with the threat of disaffection on a large scale, revised its policy. While the head tax was reduced piecemeal in certain regions, on the whole it was simply frozen at the level it had reached in 1934. With the post-Depression boom, the financial balance began to revert to the pattern of the early 1920's: head tax fell to about one third of government revenue, customs duties increased, and total export value rose.

**Table 4. — 1937 Export Value, Government Revenue, and Export Tonnage (1934 = 100)**

| Value of agricultural exports | 372 |
| Government revenue            | 156 |
| Customs duties                | 335 |
| Head tax                      | 111 |
| Tonnage of agricultural exports | 157 |

Cameroun therefore experienced both of the patterns of economic policy outlined in the introduction, but at different periods: low head tax before 1926 and after 1934, high head tax in the intervening decade which spans both prosperity and depression.

What was the effect, then, of changing prices and changing taxation policy on agricultural production and rural real incomes? It is clear

![Chart](chart.png)

**Fig. 4.** Cameroun 1922-1937. Tonnage of Agricultural Exports, and Producers' Real Income.
(For methods of calculation, see Appendix, *infra*, pp. 326-327)
from Figure 4 that both production and real incomes grew faster in the periods of rising prices and low taxes. Up to 1925 tonnage increased by seventy percent and real incomes by 225 percent. However, this period must be seen as part of the process of recovery from the dislocation of World War I, the change of administration, and the slump of 1920-1921. In 1922 Camerounian incomes were very low. Even in 1926 exports were only two thirds of the value (per one hundred inhabitants) of French West Africa (Buell 1928, II: 942) and imports were even less. Although incomes were rising, they were rising from a low starting place.

The decade from 1925 to 1934, however, shows a pattern of slow export growth and stagnant real incomes. While total export tonnage was forty-eight percent higher in 1934 than in 1925, real incomes remained exactly the same, having experienced a deep decline during the Depression. Over the decade as a whole, the rural population produced more in order to stay in the same place. Exports for this decade, characterized by Assoumou (1977: 188) as the period of constraint, were relatively stagnant by comparison with the years both before and after. Export tonnage of the main agricultural products grew at only five percent per year during this period, whereas before 1925 and after 1934 the growth rate was twenty percent per year. However, in terms of the structure of peasant production, there were fundamental changes which took place during the decade of constraint (Fig. 5). Before 1925 most of the growth was in palm products which were, almost everywhere, prepared from wild trees. The expansion of production can therefore be interpreted as a response to price incentives in the short run. After 1934 most of the growth was in cultivated crops, particularly tree crops which had

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**Fig. 5. Cameroun 1922-1937. Tonnage of Agricultural Exports, by Crop.**
been planted during the decade of constraint when real incomes were at their lowest.

Coquery-Vidrovitch's explanation (1977: 134) of this radical change is that farmers simply had no choice for paying their taxes. However, the problem with this argument for the areas of tree crop production is that planting during the Depression did not help with the immediate problem of paying these years' taxes. Farmers were still raising income from the old sources to pay taxes at the same time as they were increasingly investing in tree crop plantations. The explanation of direct constraint is not completely satisfying either. The government did inaugurate a program to extend cash crop cultivation during the Depression, but with varying success. There are numerous examples of farmers not cooperating with forced cultivation schemes, and, on the other hand, of farmers going out of their way to acquire planting material from each other (Weber 1974: 9).

One major fact is basic to understanding the changeover from gathered palm products to cultivated coffee and cocoa: even at the current low prices, the returns to labor from an established cocoa farm were much higher than from palm products. Jeanne Henn (1978: 114) has calculated that in 1933 the head tax for the Yaoundé region, for one man and one woman, took 165 man-days of work if it was paid out of palm kernels, and only twenty-three if it was paid out of cocoa. At the level of appropriation in both labor and cash which the rural population was subject to during the decade of constraint, the only hope for maintaining the standard of living was to economize on labor. However, the ability to absorb the very high costs of this decade and invest at the same time varied with the local conjunction of fiscal and agricultural policy with indigenous political and economic conditions. The growth of the 1930's was unevenly distributed both geographically and socially.

After 1934, as head tax was held constant and both export tonnage and prices rose, real incomes also rose, for the first time since 1925. In 1937 they were more than twice as high as in 1934.9 The basis for this increase was the diversification of the rural economy away from palm products, which benefited more some regions and social strata. This improvement should not be overstressed since, up until 1934, poorer people's purchases had been extremely modest, amounting, in the wealthier regions, to one new cloth per person per year, salt, and farm tools.

8. French National Archives, Section Outre-Mer [hereafter ANSOM], Agence des Colonies, Carton 151, Dossier 5.
9. After 1934 European production began to account for a major share of exports in three agricultural crops: coffee, bananas, and rubber. So, retaining total export value of the eight major agricultural exports as the basis on which to calculate indigenous incomes, is overestimating these incomes for the latter part of the 1930's. On this assumption real incomes from agriculture tripled between 1934 and 1937. If the crops grown by Europeans are excluded altogether from the calculation, incomes from the remaining crops only doubled. Since Camerounians did produce some coffee, rubber, and bananas, the true figure should lie somewhere between the two.
If FOB prices are modified to take account of local price variations, the head tax in Yaoundé in 1935 amounted to at least forty-two percent of agricultural incomes. Considering that during the period of static real income, the standard of living of the elite rose dramatically, this indicates that the poor were, on the whole, getting poorer and working harder.

The aggregate patterns analyzed in this section therefore need serious qualification in two ways: they neglect regional differences and they do not take into account the stratification of the rural population. These are the main topics of the following sections.

III. — REGIONAL ANALYSIS, 1935

Differences in the local impact of tax policy can be analyzed for the year 1935 because the Annual Reports for this period include estimates of indigenous agricultural production by crop and by region, budgetary provisions for head tax in each region, and regional population statistics. When regional export values and head tax levels are compared, two clearly different patterns emerge. Nine regions had low export value and low head taxes, but these head taxes averaged seventy-five percent of export value. This indicates that, at a low level of participation in the national economy, these producers’ cash incomes were more or less completely cancelled out by head tax (Figs. 6 and 7). All these poor regions were off the commercial networks and therefore had very limited opportunities for developing sales beyond the obligatory minimum. Seven administrative regions had much higher taxes but these amounted to only twenty-nine percent of total export value.

<table>
<thead>
<tr>
<th>Percent of</th>
<th>Nine Poor Regions</th>
<th>Seven Wealthy Regions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total population</td>
<td>43</td>
<td>55</td>
</tr>
<tr>
<td>Agricultural export value</td>
<td>12</td>
<td>88</td>
</tr>
<tr>
<td>Total head tax</td>
<td>25</td>
<td>71</td>
</tr>
</tbody>
</table>

(Note: Douala region is omitted because of the urban nature of its economy.)

12. Yabassi, Dschang, Garoua, Edéa, Nkongsamba, Ebolowa, Yaoundé. Garoua is omitted from the latter discussion because 1935 was an idiosyncratic year—the first one in which a significant export crop was produced.
The seven richer regions are those of the 'fertile crescent' around the main railway lines in the South (Joseph 1977: 106). However, within the category of relatively wealthy regions, there are striking differences in the level of appropriation through taxes, from sixty-five percent in Dschang to twelve percent in Nkongsamba.

**Table 6. — Tax Rate and Export Value in Palm Products and Annual Crops, by Region, 1935**

<table>
<thead>
<tr>
<th>Region</th>
<th>Head Tax as Percentage of Agricultural Export Value</th>
<th>Palm Products, Annual Crops, as Percentage of Export Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nkongsamba</td>
<td>12</td>
<td>34</td>
</tr>
<tr>
<td>Ebolowa</td>
<td>20</td>
<td>1</td>
</tr>
<tr>
<td>Yabassi</td>
<td>20</td>
<td>52</td>
</tr>
<tr>
<td>Edea</td>
<td>34</td>
<td>81</td>
</tr>
<tr>
<td>Yaoundé</td>
<td>33</td>
<td>63</td>
</tr>
<tr>
<td>Dschang</td>
<td>65</td>
<td>87</td>
</tr>
</tbody>
</table>

(Note: Garoua omitted, see fn. 12.)
This variation is paralleled by the relative importance of the old export staples of palm products and annual crops in export production. In 1935, the regions with high taxes relative to incomes were still producing most of their cash income from palms and annual crops grown in traditional fields, whereas the regions with low taxes relative to incomes had already diversified production to more lucrative cocoa and coffee. This association is due to two factors. First, the government policy of holding head tax stable after 1934 meant that it was kept at the level it had reached before the expansion of tree crops; the tax burden was not substantially readjusted to the rapidly changing regional distribution of wealth due to the diversification of the economy. Second, different regions diversified their economy at different rates and in different ways. Which raises three main questions. (1) What forces determined the local level of head taxation? (This will be discussed in Part IV, infra.) (2) How, and with what implications for indigenous economic organization, was its cost absorbed? (3) Which factors were important in the rate of investment in tree crops?

The absorption of the increased tax burden took the same classic form throughout Southern Cameroun: increased work. As Chayanov (1966) theorizes, a peasantry can withstand low returns to labor simply by working harder, either by increasing its effective labor force or by having it work longer hours. Although this is a strength in terms of survival, it is a weakness in terms of political position, and has profound implications for the internal organization of the family. The overwhelming impression given by the documents of this period is that women and children were drawn into the colonial economy to a much greater extent than previously, both in the domestic cash economy and in unpaid work for the government.

During the Depression the two crops which financed direct taxation were palm products and groundnuts. Groundnuts were grown almost exclusively on the food farms of the women of the forest region, so that increased sales implied the increased use of women's labor to provide cash income. Similarly, processing palm products was mainly women's and children's work. The children's task was cracking the nuts between two stones to extract the kernels. A local report during the Depression pointed out that a man without a wife was in particularly difficult straits for paying his taxes, even though the amount he had to raise was less than for a married man (CNA, APA 19604/B, Report from Bafia).

Direct contributions of women to the colonial economy included food requisitions, porterage, road-building and maintenance, and, in

13. ‘It is only under the pressure of necessity, most often at the time of tax payment, that they decide to cut palm bunches, the kernels of which their wives and children crack between two stones.’ (Rapport agricole, Circonscription de Yaoundé, n. d. [1929?], ANSSOM, Carton 151, Dossier 5.)

14. The colonial government tried to exclude women from heavy labor, but there were objections to this policy and it is clear that women did road work. See CNA, APA 11954.
some urban areas, street-cleaning. The following eyewitness report is an example of the most time-consuming and arduous of women’s new tasks, porterage: ‘The visitor to the Cameroons may frequently see long lines of natives, mostly women and children, carrying loads of peanuts on their backs over a distance requiring in many cases two or three days’ walk’ (Buell 1928, II: 327). This effort was in addition to their traditional work of maintaining the subsistence system. The inability of the women and children to resist may be seen as a factor in the adjustment of the peasantry as a whole to the increased demands of the decade of constraint. The only escape for women was flight to the missions, but this also entailed a life of unremitting hard work (Thé 1970; Vincent 1976). Unlike the younger men, who fled in large numbers to other areas (CNA, APA 11954; Mveng 1969), women had no realistic alternative to their current situation. The capacity of the rural population to absorb a high tax rate and invest at the same time was heavily dependent on the mobilization of the female labor force. In this respect all the populations of Southern Cameroun were in a similar position, since the women were the principal farmers in all areas, and were also very closely controlled in the traditional social organization. However, the higher the tax level rose relative to income, the less labor was available for investment in tree crops.

The diversification of the agricultural economy in Southern Cameroun is a subject still to be studied in detail for each region and crop. The following outline is a preliminary attempt to point out some of the most important factors in what was a very complex development. The simultaneous presence of constraint and incentives, both of which had differing impacts in different regions, makes overall generalization very difficult. However, the available information supports the following interpretation.

Tree crops were first promoted on the farms of the administrative chiefs and indigenous notables during the early years of French rule (AR 1923: 77). While the chiefs’ plantations may have been intended originally as ‘demonstration plots’, they evolved as a source of personal enrichment and as a supplement to the chiefs’ income from the government. In most cases the laborers who did the work were villagers, who supplied unpaid, or at best poorly paid, labor up to one or two days a week.15

By the Depression the chiefs had established patterns of export crop production different from their subjects. The reports of the tax investigations in 1932 show that the basis of the poorer villagers’ cash economy was still palm products and annual crops, whereas the chiefs and notables had tree crops already at bearing age (CNA, APA 10904/B). In the major cocoa producing region of the Center-South the following cases are reported. In Yaoundé a canton chief produced six tons of cocoa

15. DUGAST 1955: 380. I. Dugast mentions one day a week on the chief’s plantation as ‘normal’ in 1940, although this particular chief often demanded more from both men and women. Oral reports suggest that in areas where the chieftaincy was particularly strong, villagers worked two days a week for the chief.
in 1932, almost a third of the total production for his village (Eze [1972]: 155). In Ebolowa the tax report notes: ‘Every family budget is a function of the social importance of the family head and his family situation.’ Half the cocoa trees belonged to one eighth of the taxable population (CNA, APA 10904/B).

During the Depression the government introduced various measures of constraint to increase tree crop acreage: nurseries in the villages, obligatory village plantations, and the sanction of the indigénat to enforce the upkeep of private plantations already established. In areas with poor access to the commercial network, the program encountered passive resistance and progressed slowly. In the wealthier areas, Table 6 shows that tree crops had advanced much further in Nkongsamba, Ebolowa, and Yabassi (where they represented between forty-eight and ninety-five percent of total export value in 1935), than in Edea, Yaoundé, and Dschang (thirty-seven percent or less). Per capita incomes, after tax, were consequently much higher in those regions: an average of 69F as opposed to 28F (note that this is calculated on FOB, not local, prices). The implications of these statistics are corroborated by documentary sources.

In the first three regions tree crop production moved ahead rapidly with the full participation of the indigenous farmers. The agriculture report for Ebolowa in 1932 notes: ‘The populations visited have put out a surprising effort in the economic domain [...]’ (ANSOM, Carton 151, Dossier 5.) In Nkongsamba, Camerounian planters developed a wage labor economy on the pattern of the European plantations which had been forced out by the Depression (Joseph 1977: 142). By contrast, the Edea region remained recalcitrant to all government efforts to diversify its economy away from palm products. From Yaoundé came reports of farmers struggling on their own to establish cocoa plantations (Weber 1974: 9), while in Dschang production of coffee by the village population was held back by the government.

Of the three latter cases, Edea is the most difficult to explain. Possibly their much greater investment in the skilled work of palm oil preparation, in contrast to the unskilled work of cracking palm kernels, made the farmers more reluctant to change crops than in the other regions, where kernels were the major money-maker. Only Edea produced large quantities of commercial grade palm oil, which, like cocoa, brought relatively higher returns to labor than kernels. In spite of their similar ecological position to the rest of the south, the Basa people of the Edea region have never developed a cocoa economy.

16. E.g., Abong Mbang, 1933.
Coffee: ‘Until this year many people cultivated the coffee planted by the Administration uniquely through fear.’
Palm plantations: ‘It is very annoying that this advice is not followed and it seems to me that severe sanctions would be a good remedy for this bad will.’ (ANSOM, Carton 152, Dossier 5.)

17. J. CHAMPAUD (1966, 1973) has attempted to explain the refusal of the
In Yaoundé and Dschang, now the major producers of cocoa and coffee respectively, the barriers were more clearly institutional: they were the persisting importance of their chieftaincy systems and a government policy which continued to provide preferential conditions for agricultural production by an elite. The importance of the elite in these areas is related to their populations, Yaoundé and Dschang together accounting for sixty-six percent of the population of the fertile crescent. In these most heavily populated regions the government continued its chieftaincy policy long after it had been allowed to decline in less populous regions. It is in Yaoundé and Dschang that the agriculture reports show a clear preference for elite tree crop production well into the 1930's. In Dschang, ‘We reminded them that the establishment of coffee plantations should remain the prerogative of an elite’ (AR 1935: 62). Reviewing the acreages in the Bamileke area for the 1940's, Tardits (1960: 79) concludes that coffee cultivation benefited the notables, above all. The combination of relatively high tax rates with thwarted attempts at developing tree crop production left the large population of the Bamileke area ‘a virtual labour reserve’ (Joseph 1977: 122) for the developing European and Camerounian plantations of Nkongsamba. Agricultural policy in Yaoundé was less clear-cut, reflecting the chronic ambivalence of the relationship between the colonial government and the chieftaincy system it maintained. An agricultural report for 1933 (ANSOM, Carton 151, Dossier 5) still gave most of its coverage to the plantations of the chiefs and notables, with half a page noting that the rest of the population was beginning to grow cocoa, but badly, and evidently without the help of extension agents. One of the recommendations of the report was that these farmers should also receive technical advice.

This brief survey suggests that within the relatively wealthy regions of the fertile crescent, there is an association between high taxes relative to income, slow development of tree crops, and the maintenance of an elite in the rural areas around the chiefs and notables. The national policy of constraint therefore had very important differences in local impact, depending on the local institutions it needed to make it worth. The government imposed an indigenous chieftaincy system in all regions, but its commitment to the chiefs was strongest in areas with rich natural resources and large populations. A policy of direct taxation had to create or maintain a social hierarchy which could extract the required surpluses, and the densely populated and productive regions were clearly more promising terrain than regions with sparse populations or poor commercial networks.

Basa people to cultivate cocoa in the absence of any ecological barriers. His conclusions, that low population density, poor extension efforts and ‘ancestral customs’ were the main reasons, seem incomplete.
IV. THE TAX RATE AND SOCIAL POLICY IN THE CIRCUMSCRIPTION OF YAOUNDÉ

This section traces the politics of chieftaincy and taxation in the Circumscription of Yaoundé, which was one of the key regions of the colonial economy. In 1935 Yaoundé had the largest population (eighteen percent of the total for the country); it produced twenty-seven percent of government revenue from direct taxes, and thirty-one percent of indigenous export value. It was therefore crucial to the government to tap its wealth, but also to retain its political support, especially since the city of Yaoundé was the national capital.

Between 1921 and 1929 the tax rate in Yaoundé tripled. From 10F per man and 5F per childless woman in 1921, it rose to 25F per man and 15F per woman in 1929. During the peak of the Depression in 1931 the rate was increased to 27F and 22F. By 1936 the central districts of the circumscription paid 32F for a man, 30F for a woman, with the women benefiting from exemptions only if they had five living children under fourteen (AR 1922-1938).

Taxes, food requisitions and corvée labor duties were all organized through the indigenous chiefs. The trend in the development of the chieftaincy system parallels exactly that in direct appropriation shown in the budget statistics. The chieftaincy was elaborated and strengthened in 1925, when direct taxation turned upward, and was gradually undermined after 1934, the beginning of the downward turn. When the French set up a local administration system in Yaoundé after 1916, there was a vacuum in the indigenous leadership. Charles Atangana, the senior chief under the Germans, and most of the important chiefs accompanied the Germans in their retreat to Fernando Po (Quinn 1973). Atangana and the Beti chiefs remained in exile, part of the time in Europe, until the French administration allowed them to return and reinstated them in 1922. The decision to recall them was taken with many misgivings about their loyalties, but the Yaoundé area was not well administered by the new chiefs, who could not even collect the taxes (Laburthe-Tolra 1977: 136). By 1922 the French had rebuilt the German administrative structure, with, in many cases, the same people as indigenous chiefs. This chieftaincy system had no basis in the precolonial social structure. Whereas during the precolonial period the largest independent political units had consisted of several hundred people, the superior chiefs of the colonial period ruled populations in the tens of thousands.18 Since there was no traditional basis for the economic support of any position above a village headman, and since the expenses

18. For a more detailed discussion of the Yaoundé chieftaincy system during the colonial period, see EZE [1972]; QUINN [1976]; GUYER 1978.
of ruling such large populations were substantial, the chiefs depended almost entirely on government support for an income. In fact, the government supported them in a variety of ways, but the major source of their income was a percentage share of the taxes collected from their people. Until the end of the 1930's, Charles Atangana, the superior chief of Yaoundé Subdivision, was the only one who received a regular fixed salary.\textsuperscript{19}

In 1925 two major innovations were made to strengthen the chief-taincy system nationwide.\textsuperscript{20} Canton chiefs were installed as a middle level in the hierarchy between superior chiefs and village chiefs, with responsibility for populations of between five and twenty thousand. This was considered a more manageable number than the much larger populations under the superior chiefs. Second, the commissioner created councils of notables in each of the administrative regions. The following is Article 1 of the Arrêté which created the councils:

> At the headquarters of each circumscription is created a consultative council of notables, charged with assisting the chief of the circumscription in examination of financial, economic or social questions, to enlighten the administration on the resources and needs of the circumscription, to manifest the wishes of the indigenous population.' (\textit{Journal Officiel du Cameroun}, Arrêté, 25.10.1925.)

The council met twice a year to discuss an agenda decided on by the administration.

With no traditional legitimacy or economic base, the Yaoundé chiefs identified their political and economic interests with the government almost completely. Their advice during the years before the Depression was entirely collaborative. Since their own economic welfare depended to a large extent on the tax rate, they repeatedly advised that the contributive capacity of the people had not yet been reached, and they supported all measures to maintain their tax base by limiting the mobility of the population. Such measures included the increase in the cost of trade licenses in order to control entry into trade as an occupation, the implementation of vagabondage laws and passes which returned the unemployed to their home area, and higher taxes for the 'floating populations'. They contested tax exemptions for some of the convalescents from sleeping sickness, and opposed commutation of corvée labor duties to cash on the grounds that they could not carry out public works if people were allowed to avoid work (CNA, APA 11954). To the officially sanctioned appropriations many chiefs added their own, mainly in labor for house-building and farm work. The strengthening of the

\textsuperscript{19} Joseph Atamengue, a less important chief, also received an annual salary in recognition for services rendered during Atangana's exile, 1916-1922.

\textsuperscript{20} The policies of the decade of constraint are associated with High Commissioner Marchand, who governed Cameroun from 1923 to 1932. The personal influence of individual administrators at both the national and regional levels is not necessarily negligible, even though it has been omitted from the present analysis because of lack of information.
The Depression, however, made the chiefs aware of the ambiguity of their position. In 1931, when the tax rate was increased and prices fell catastrophically, 'exceptional measures' (ibid.) were required to get the taxes in. These were not only exerted against the people but against the chiefs. Head tax had always been estimated on the basis of village censuses, and the chiefs had been allotted lump sums to collect; they were responsible for any shortfall. Apart from their own endangered economic welfare, the chiefs also saw that the administration's tax policy was implemented in direct contradiction to their advice, and was ruinous of their relations with the people. For the first time they began to advise reductions in the tax rate. When asked in the formal manner for their opinion on increased head taxes at the meeting of the council of notables in 1931, Onambele M'Bazoa answered: 'We have nothing to say. You put before us a fait accompli.' But their objections were overruled and they were sternly reminded 'that it is a great honor which the administration bestows on you in naming you to the Council of Notables' (ibid.). The chiefs found themselves powerless. In the new atmosphere of distrust between them and the government, they found themselves blamed and punished for the excesses they committed in order to get the taxes in, and responsible for paying any amount they failed to collect. The antagonism between the people and the administration also intensified. In his report on taxes in Yaoundé, the administrator of Yaoundé Circumscription wrote:

'The entire activity of the Circumscription has been aimed at a single purpose, the payment of taxes [. . .] This purely fiscal policy [. . .] has created on the part of the native a disaffection toward us and a mistrust which, if other factors encourage it, and if there are no remedies made, will soon transform itself into open hostility.' (CNA, APA 10904/B)

The average daily prison population under the indigénat was at its highest in 1932, indicating the mutual hostility which developed (AR 1932-1938). In the north of the circumscription, on the borders of low population density regions, people simply deserted, so that villages were left entirely empty (CNA, APA 11894/C 1934). Where more active resistance took place, it turned against the chiefs rather than directly against the administration. Letters and petitions were sent to the French administration complaining of chiefs' exactions, and five hundred people are said to have marched to Yaoundé to protest against an important chief who had been a pillar of the administration during the 1920's.²¹

After the Depression this agitation against the chiefs began slowly to show results. The government initiated measures which gradually reduced their powers and took more vigorous action against 'abuses'.

²¹ Interview, M. Moise Bengono at Nkolbisson, 28 March 1977.
Between 1932 and 1934 policies were inaugurated to reduce the tax burden and to reorganize the chieftaincy. Commissioner Bonnecarère issued a general circular on the chieftaincy, advising that it should, as far as possible, be based on traditional groupings and traditional legitimacy (AR 1933: 150). In Yaoundé this amounted to two major changes: first, the position of superior chief was gradually phased out altogether, so that as incumbents died they were not replaced except in areas where the chieftaincy had been particularly strong; second, villages were regrouped on the lines of kinship units, with new village chiefs who were intended to represent positions of authority in the kinship structure. In effect, the policy began to return some powers to the smaller units and advocated the gradual abandonment of the elite policy pursued during the 1920’s. In fact, the demise of the chiefs was not completed until the abolition of the indigénat in 1946, because of the government’s reluctance to relinquish direct control over its largest and most productive population. In 1938 the Annual Report describes with trepidation the effects of increasing levels of real income among the village population:

‘Caught between the desire to respect indigenous customs [. . .] and the evolution created by education and respect for the individual, the Administration sees its task becoming more and more difficult [. . .] The rapidity with which relationships [of authority] have been modified is likely to involve serious disorder if the local authorities do not follow it with the greatest attention [. . .] in order to limit the dangers of ultimate anarchy.’ (AR 1938: 88.)

As soon as the indigénat was abolished in 1946 the chiefs were deprived of any but economic means of maintaining the labor force on their plantations. In many cases the villagers simply repossessed the plantations which were on their land and had been worked by them for twenty years. The political conservatism of the Beti at this point (see Joseph 1977: 130-135) is understandable in terms of their liberation from their most immediately constraining condition, the chieftaincy system. The first order of business was to raise their own standard of living.

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Between 1925 and 1934, colonial policy in Cameroun went through a phase which corresponds closely to Réy’s concept of the colonial mode of production, when the government tried to mobilize the natural and human resources of the country in a highly directive manner. The overall model, however, does not deal with the local variations behind the aggregate figures and the general picture. The same policy had different implications for farming patterns and social relationships in different regions. As Joseph describes in detail, the different peasant populations of Southern Cameroun emerged from the stringency and poverty of World War II with very different political interests and levels of welfare.
Using the tax rate as an index of the relative level of constraint, this paper has explored some of the concomitants of high levels of appropriation, especially in areas where economic growth was taking place. It has been suggested that in order to generate such a high level of appropriation directly out of people's pockets, especially in areas with natural resources and large populations, social institutions, namely chieftaincy, supported by administration, had to be created and maintained. These institutions then became an additional force in the local political economy. Where rates of appropriation were pushed particularly high, in cash and in kind, they affected all levels of the social structure; not only did they involve changes at the top of the political hierarchy, but they resulted in changes in the deployment of the labor force in the domestic units at the bottom.

APPENDIX

Method

The statistics are taken exclusively from the Annual Reports of the French government of Cameroun to the Permanent Mandate Commission of the League of Nations. This section summarizes and explains the use to which they are put. The main assumptions are: (1) that the direction of change in the export value of the major agricultural products accurately reflects the direction of change in the producers' money incomes; (2) that head tax and medical tax (Assistance Médicale Indigène) were the main direct taxes on the indigenous population; and (3) that the direction of change in the import value of cloth accurately reflects the direction of change in the producers' cost of living in the cash sector.

1) The first is more complex than the others. The major agricultural exports are taken to be: bananas, groundnuts, sesame, palm kernels, coffee, cocoa, palm oil and rubber. Figure 5 summarizes their relative importance. Cotton is excluded because it appears only intermittently in the export statistics, with some unexplained discrepancies. Cotton and other products have local importance but are very minor at the national level. These eight products account for at least three quarters of Cameroun's total export value throughout the interwar period. Timber is the most important product which accounts for the rest.

It is assumed that these products were produced entirely in the indigenous economy, and that the earnings went only to Camerounians. This was not the case, especially for the period after 1935, when European cultivation was important in coffee, bananas, and rubber. An estimate of indigenous production, by crop, was made in 1935, which concludes that ninety-one percent of total export value for the eight major products came from Camerounian farms. This proportion fell between 1936 and 1938 as European production expanded, but since there is no data for other years directly comparable with 1935, the figures have not been adjusted.

For the purpose of analysis, I assume that the income from export crop production is the only source of cash income in the indigenous economy. Again, this is clearly not the case, but estimates of the number of people in paid employment are only three to four percent of the adult population in 1938 and with very low wages.

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For the purpose of looking at trends in producers' incomes, it is assumed that the rate of return to middlemen is constant over time. Although not necessarily true, there is no data on which to base an adjustment, therefore the trend in export values is assumed to be an accurate index of the trend in producers' money incomes.

2) Head tax and medical tax were the two taxes levied from the broadest section of the population. Other direct taxes, income tax on both Europeans and Camerounians, rachat des prestations, licenses, involved particular groups. Head tax, to be understood as including AMI, was always at least eighty percent of total direct taxes. It is therefore used as the index of cash appropriation from the indigenous population.

3) Real income is calculated as total export value of the major agricultural products, minus head tax, valued against cotton cloth. Cotton cloth was the largest single import item throughout the interwar period, accounting for approximately twenty percent of total import value. It has also been used in other studies as a standard for real income calculations. It should be noted, however, that it is a less satisfactory standard for the years following the Great Depression than for the period before. In Cameroun, cloth prices appear to have stayed relatively low during the late 1930's, probably because of the increase in trade with Japan. When alternative commodities, salt and dried fish, are used as the standard to calculate producers' real incomes, the steep upward trend after 1934 is less precipitous, even though the overall pattern for the entire two decades is the same according to all three indices.

All budget statistics are for recettes ordinaires and dépenses ordinaires, and therefore do not include investment funds raised from abroad or from the caisse de réserve.

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