

THE ONE HORSE FARMER

Once upon a time there was a farmer who had but one horse. In the kingdom where he lived, most farmers had two or three horses, and some had even more, so he thought himself a poor fellow indeed. One day as the farmer sat at breakfast, sigh-ing and shaking his head at his sorry lot, a knock came at the door. He went to answer it, and there stood one of the king's soldiers along with the royal tax collector. "Well," said the farmer, "to what do I owe this honor? One of the king's own soldiers and the tax collector, both at the same time! Not many one-horse farmers can boast as much." The tax collector bit his lip. The soldier looked at his boots, and his face grew red. "The fact of the matter," said the tax collector, "is that we have come to arrest you for not paying your taxes." "Taxes?" exclaimed the farmer. "How can the king expect a poor one-horse farmer to pay taxes? Surely there's been some mistake."

The soldier and the tax collector looked at each other. Neither was a harsh man. "Well," said the tax collector, "let us come in and talk it over. No one wants to be unfair." The farmer let the soldier and the tax collector enter. They sat down at the table where the farmer had been eating breakfast, and the tax collector pulled out a pile of important looking papers. "Now then," he said, "you say you have only one horse. How many cows do you have?" "None," said the farmer. "How many pigs?" "None." "Sheep? Goats? Chickens?" "Not a one to my name," said the farmer sadly. "Just one horse, that's all I have." "Why, how do you manage?" asked the tax collector. "I see you have a nice omelet in the pan on the stove. How do you afford eggs?" "Oh," said the farmer, "my

horse lays an egg each morning—but only one. If she -would lay a few more, I could sell the eggs and then I could pay my taxes." The tax collector was amazed. A horse that could lay eggs! Still, as the farmer said, one egg a day wouldn't pay taxes. "You poor fellow," said the soldier. "Times must be hard for you. Yet your clothes don't look like those of a poor man. That's a nice wool shirt you have on, and there's a heavy blanket on your bed."

"Well, as to that," said the farmer, "my horse has a thick coat of wool I shear each spring for my clothes and blankets. If she had wool in the fall, too, I could sell that to pay my taxes." The tax collector's black eyebrows shot light. "A horse that lays eggs and is covered with wool? Astounding! But you say she gives 'au only enough for your own needs. I'm surprised you had enough money to buy milk for 'Our oatmeal." "Oh, I don't buy that," said the farmer. My horse gives me enough milk for my oat meal every morning. If she gave more milk, I could milk her twice a day and then sell the evening's bucket to pay my taxes."

The tax collector and the soldier looked at each other. A horse that gave eggs and wool and milk! Still, as the farmer said, he couldn't pay his taxes with an egg he'd already eaten, or milk he'd drunk, or wool he was wearing. Well, said the tax collector, gathering up his papers, "I can't promise what the king will do, but he's not a hard man. I'm curious, though. Didn't you ever think to sell that remarkable horse for a great deal of money?" The farmer looked surprised. "Now, why 'auld I do that?" he asked. "If I sold my horse, I wouldn't have eggs for my omelets, milk for my oatmeal, or wool to keep me warm. And on top of that, if I had money, the king would be sure to make me pay my taxes. No I'm only a one horse farmer, but

that's what I want to be."The soldier and the tax collector said good bye and hurried to tell the king that the farmer was a poor man who couldn't pay any taxes.

The farmer stood in the doorway, waving good-bye. "Sell my horse!" he said aloud. "What a silly idea." Over by the stable door, the horse lifted her head and looked at the farmer. "I should think so," the horse said. "If you sold me, you wouldn't have anyone to play checkers with."