

## CHAPTER I

## ENCOUNTERS WITH ACCOUNTS

ONE of the liveliest controversies in recent academic history has been the argument over the fortunes of the gentry in the century between the dissolution of the monasteries and the civil wars. Though deprived of some of the conditions which would make it an epic battle, such as an equal zest for warfare among the combatants, or issues with a simple human appeal, it has compelled every serious student of the period to re-examine a century which he thought he understood. It is unnecessary here to retrace the history of the argument, but a mere statement of its leading questions will furnish some idea of a debate which has ranged from highly technical issues of estate management to sweeping generalisations about the dependence of political and religious upheavals on the economic experience of social classes. Did the gentry rise at the expense of the peerage by enlarging their share of lands? Did the medium-sized estate develop at the expense of the very large estate? Was there something about the peer's position that handicapped him in the struggle for solvency during a period of inflation? Did the gentry owe their success to more 'bourgeois' methods of land management? Was access to office, rather than the management of land, the real key to enrichment? Was there a declining gentry of 'mere' landlords? How far is the English Revolution—the whole of it, or any part of it—to be explained in terms of alterations in the balance of social power?<sup>1</sup>

This is an argument in which anyone with a good general knowledge

<sup>1</sup> Writings directly involved in the controversy are as follows: R. H. Tawney, 'Harrington's Interpretation of His Age', *Proc. British Academy* (1941); 'Rise of the Gentry, 1558-1640', *Econ. Hist. Rev.* xi (1941); L. Stone, 'The Anatomy of the Elizabethan Aristocracy', *ibid.* xviii (1948); H. R. Trevor-Roper, 'The Elizabethan Aristocracy: An Anatomy Anatomised', *ibid.* 2nd series, iii (1951); L. Stone, 'The Elizabethan Aristocracy—A Restatement', *ibid.* iv (1952); H. R. Trevor-Roper, 'The Gentry, 1540-1640', *ibid.* supplement no. 1 (1953); R. H. Tawney, 'Rise of the Gentry: A Postscript', *ibid.* vii (1954); J. P. Cooper, 'The Counting of Manors', *ibid.* viii (1956).

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of the century, and a clear head, can have his say. Some of the evidence proves nothing. Some of the assertions are wildly improbable. Some of the theories identify their authors as economic determinists of one persuasion or another. But when this cleansing operation has been performed, as it now has,<sup>1</sup> the simple fact remains that the economic history which the whole controversy presupposes has still to be determined. It is an argument about incomes and expenditures, and the number of economic biographies which exist can be counted on two hands, with a few fingers to spare.<sup>2</sup> It is an argument about land management, and there are even fewer studies of that, which clearly demonstrate its methods and its profits.<sup>3</sup> It is an argument about movements upwards and downwards among the ruling classes, and there is not a county in England for which the attempt has been made to compare the leading families of 1640 with those of 1540 and to explain the differences. This is not to say that the authors are not to be congratulated for their bold flights of conjecture. They have defined problems whose existence was barely recognised before they began their brilliant skirmishings. They have flung a mass of information as well as misinformation into the common treasury. And they have stimulated a patient attack on ignorance by people with less imagination than themselves.

How does one find out what a man was worth in the sixteenth century, and how he fared over the years? There is naturally a good deal of contemporary testimony of one kind or another. Perhaps we can roughly distinguish between four sorts. There is the observer who is trying to classify his impressions of the wealth of Englishmen in a general way. Of these the classic example is Sir Thomas Wilson, the civil servant, whose 'State of England' contains estimates of the income

<sup>1</sup> One of the ablest general reviews is the article by J. H. Hexter, 'Storm over the Gentry', *Encounter* (May 1958).

<sup>2</sup> The best recent example is M. E. Finch, *The Wealth of Five Northamptonshire Families 1540–1640* (Northamptonshire Record Society, 1956). See also: J. M. W. Bean, *The Estates of the Percy Family* (Oxford, 1958); G. R. Batho, 'The Finances of an Elizabethan Nobleman: Henry Percy, Ninth Earl of Northumberland', *Econ. Hist. Rev.* 2nd series, ix, no. 3 (1957); J. P. Cooper, 'The Fortune of Thomas Wentworth, Earl of Strafford', *ibid.* xi, no. 2 (1958).

<sup>3</sup> Besides the work of Finch, Bean and Batho, already cited, see also E. Kerridge, 'The Movement of Rent, 1540–1660', *Econ. Hist. Rev.* 2nd series, vi (1953), and K. J. Allison, 'Flock Management in the Sixteenth and Seventeenth Centuries', *ibid.* xi, no. 1 (1958).

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of various classes in 1600. Next there is the individual who writes of his own affairs, or of those of people close to him, with no special motive for misrepresenting them, though some of the frailties of memory, vanity, or family pride may have affected his work. The well-known examples in this class are the memoir writers: the earl of Northumberland's *Advice to his Son*, John Smyth's *Lives of the Berkeleys*, Gervase Holles's *Memorials of the Holles Family*, or the *Life of the Duke of Newcastle*, by Margaret, his wife. Then comes the individual who may be reporting his circumstances in some detail, but under obvious pressures to distort them. A royalist in the civil war would try to understate his income if it were a question of paying a fine to a Parliamentary committee, and then perhaps to exaggerate it, if it were a question of impressing his sovereign with his losses. Finally, there is all the gossip; the vague allusions to 'great', 'fair', or 'mean' estates; the tittle-tattle about wealth, extravagance, and debts.

In the aggregate, these sources yield a mass of information. Some impression of its variety and piquancy was conveyed by Mr Stone's article on *The Anatomy of the Elizabethan Aristocracy* and its sequels in the recent controversy. It is a body of material which helps to determine the limits of various income brackets<sup>1</sup> and to highlight problems; but it is very uneven, both in range and quality. There is far more for the end of our period than for the beginning. Regional differences are no more than suggested. And the treachery of table talk or tax returns needs no emphasis. Valuable as some of this comment is, there is no one who would not prefer a look at the books to the most reliable 'say-so'. It is, however, when we look at the books of this age that our problems begin.

When we examine the records of income, we find ourselves confronted with two kinds of accounts which have survived in quantity. The first are those of manorial bailiffs, which in any large household were engrossed on parchment. These officials were responsible for various items of income associated with the manor. If we ignore

<sup>1</sup> The estimate of the wealth of the English peerage under Charles I, compiled by Mr J. P. Cooper, was partly based on this material (H. R. Trevor-Roper, 'The Gentry', *op. cit.*, Appendix, pp. 54-5). See also Miss M. F. Keeler's analysis of the wealth of members of the House of Commons in *The Long Parliament 1640-1641* (Philadelphia, 1954).

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industrial properties, which were not found in East Anglia, and some commercial properties, which do not appear in our accounts, a comprehensive list would include the following sources: (1) rents of assise—that is, the fixed quit-rents paid to the lord by copyholders or freeholders; (2) leasehold rents—paid by one or more tenants who were farming the demesne lands or the mill; (3) profits of court—including both the fines imposed on copyholders when holdings were transferred in the lord's court and a number of small dues or mulcts; (4) the profits of woods, warrens, quarries, tithes, and so forth, where they existed. To this we might add franchises like hundreds, which were not manors, but were often included in manorial accounts.

The second class of records consists of receivers' accounts. Small and medium-sized estates could dispense with the services of receivers. Thomas Buttes, of Riborough, Norfolk, who had a part interest in a group of small manors on the borders of Essex and Suffolk, simply called the bailiffs to his own, or his brother's house, took their deliveries of cash himself and kept the records in his own notebook. On a large estate, like Sir Nicholas Bacon's, there were usually two receivers, and there might be more. It was their business to collect revenue from several sources. First would come the deliveries of cash from the manorial bailiffs on their charge. These would be entered on their accounts as gross sums, with no more detail than the name of the bailiff and his manor. These sums were known as 'livery money'. A distinguished historian who came across this term in the household accounts of Sir William Cecil, assumed that it referred to income from the Court of Wards and Liveries, of which Cecil held the position of Master.<sup>1</sup> But 'livery' was simply the English for 'liberatio' and the reference was merely to the deliveries of cash from Cecil's manorial bailiffs. Among the other revenues found on receivers' accounts are (1) the income from lands held by the lord for a term of years—an important source frequently omitted from bailiffs' accounts, where they deal only with lands of inheritance, or lands held for life; (2) the income from offices, stewardships, pensions, and wardships; (3) the income from the

<sup>1</sup> Conyers Read, 'Lord Burghley's Household Accounts', *Econ. Hist. Rev.* 2nd series, ix, no. 2 (1956), p. 346, n. 1.

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'foreign' account—an ancient category in medieval records, which tends in our period to become a catch-all; it may include anything from the profits of the home farms or the receipts from the sale of lands to occasional wood sales or windfalls like dowries.

Examples of these two types of accounts can be found in almost any large collection of estate documents, and we are sometimes lucky enough to find them in a continuous series. The Bacon manuscripts at the University of Chicago, which were purchased from the sale of the muniments at Redgrave Hall, contain sixteen receivers' accounts for the period when Sir Nicholas was at the height of his prosperity as Lord Keeper (1559–75), and a series of bailiffs' accounts which run consecutively for almost a century (1556–1648). There are, however, two questions which have to be faced by anyone who wants to use these records as a guide to income.

First, how does one derive a statement of income from accounts whose form is determined by the medieval preoccupation with the liability of the collectors of revenue? These accounts, like those of all the preceding centuries, are organised on the principles of 'charge and discharge'. A rough analogy may be found in the accounts of a modern store-keeper, such as a quartermaster in the army, who takes various stores on his charge, and then accounts for them by showing the deliveries he has made under duly authorised warrants, the deductions he is allowed for depreciation, and the inventories of the balance that remains. However, bailiffs and receivers were charged with revenues, not stores, and there are various complications which prevent the analogy from being more than rough.

An example will help to explain the problems. Assuming that the collector starts a new account, uncomplicated by any responsibility for arrears, he begins by listing the properties on his charge. If it is a manor, the rents of assise are worth so much, the leases so much more, and the sum of the charge made up from these values represents his formal liability. But this is only a theoretical income. If some items, like the proceeds from a wood sale in the current year, are real enough, the money may still have to be collected from the man who arranged the sale; and other items may not be real at all. Some rents of assise may

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not have been collected for years; some fines imposed in the lord's court may not be leviable; some year-to-year leases may not be yielding anything this year because the land is in the hands of the lord; and some income may still be on the bailiff's charge after an order has diverted it to somebody else. Periodically, there will be efforts to tidy up the charge, but it soon becomes untidy again. And there are always expenses such as repairs and stewards' fees which reduce the gross receipts. So the sum of the charge almost invariably exceeds the real income.

If we proceed through the 'discharge' sections, we find a record of the 'liveries' which the collector has made to the lord or his steward. These figures are real enough, but for our purposes they are a statement of minimum income. How much more must be added? To find out, we pursue the collector through his allowances—which may be quite a labyrinth in a complicated account—and examine them. Some turn out to be acknowledgements of the fact that the theoretical income cannot be collected; some are necessary expenses. But there is always a chance that others are a diversion of real income. A sum which a bailiff has been ordered to give to the supervisor of works on a nearby manor, where a house is being built, will not appear among his 'liveries' to the lord, and consequently will not appear in the receivers' accounts, where all the liveries are consolidated; but it is obviously part of the income. Finally, we end our journey among the collector's debts. After reducing the gap between the sum of the charge and the deliveries of cash as far as he can, he is left with unpaid sums which have still to be collected from various individuals, and with the cash on his hands which he has not yet surrendered. Together, these debts (which are duly itemised) constitute the arrearages with which the 'charge' begins in the next account, and they quite often amount to considerable sums.

The real income is therefore distributed among the 'liveries', the allowances, and the debts. Where we have nothing but accounts for scattered years, it is impossible to tell the margin by which the real income exceeds the 'liveries' to the lord, or whether the 'liveries' themselves have been inflated by irregular windfalls. Given a continuous series, these difficulties tend to disappear. Arrearages will be

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paid up in the form of ‘liveries’ to the lord, or eliminated if they are bad debts; and the ‘livery’ figure, adjusted by the addition of any income which may be concealed among the allowances, becomes a reasonable approximation. The incidence of windfalls like fines, or of heavy expenses on repairs, also becomes apparent.

There are of course other kinds of evidence with which the testimony of bailiffs’ accounts can be compared. The concept of ‘clear annual value’ was the basis of all purchases of manors, and documents known as ‘particulars’ survive in which the net income is estimated by deducting necessary expenses such as out-rents and administrative fees from gross receipts. The ‘particulars’ prepared by the Court of Augmentations for the sale of monastic lands are well-known examples. The same principles were incorporated in the *Valors* which were prepared from time to time for the manors of large estates; and estimates of the income which would be produced by a manor over an indefinite period were regularly made in marriage settlements, mortgages, and other transactions. However, though always an interesting commentary, these records are obviously inferior to the actual accounts. The irregularity of some sources of income, like fines, created one kind of difficulty for the predictors, the inflation another, and, when we have a chance to compare a lawyer’s estimate of the value of a property with the real figures, we are often struck by the gap between them.

So far our examples have been drawn from bailiffs’ accounts, but the same principles also apply to receivers’ accounts. The ‘sum of the charge’ may be freer from unrealistic elements, as the manorial income consists of the actual sums handed over by the bailiffs, but it does not follow that all the items are real; we may find that a rent, or a pension from the crown, or a fee from a bishopric, which appears there, is always in arrears. Necessary costs have also to be deducted. Here, again, the ‘livery’ figure is the best guide to the net income, but it usually needs a bigger correction from the allowance section, because a receiver’s allowances are more apt to conceal income than a bailiff’s. He is a spender as well as a collector, and when he claims an allowance for the annuities which he has paid to various dependents of the lord, or for any other purpose which cannot be regarded as a necessary cost, this

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amount has to be added to the ‘livery’ figure. It will also be clear, from what has already been said, that where income has been diverted at the bailiff’s level, before it ever reached the receiver, any estimate which is based on the latter’s account, alone, will fall short of the actual total.

So much for our first problem. On the whole, and always assuming that we are content with reasonable approximations, it may be regarded as a soluble one, provided that we understand the system and have enough of the accounts in series. But after we have extracted the income from these records, how close have we got to discovering the *whole* income?

The bailiff’s accounts which we have been considering are invaluable as far as they go; but they deal only with landed income (if we except a few franchises), and they do not exhaust that. Besides the omission of leases (that is, rents from lands held by the lord for a term of years), they may also say little or nothing of two profitable activities which are someone else’s responsibility—the management of the home farm and the management of sheep farms. In those accounts we have seen, the home farm is never mentioned; there are indications elsewhere that this was the business of a bailiff of husbandry who accounted separately, and we have not been so fortunate as to come across a useful series of his accounts in this region. In the same way, sheep accounts were the responsibility of a sheep-reeve. There are a few references to his activities in the immense series of bailiffs’ accounts for the Bacon family, but only in one instance do they incorporate the records of a sheep-manor. These farms abounded in the foldcourse region of Norfolk and western Suffolk, and we have attempted in chapter v to form some estimate of their profits from a few records compiled by sheep-reeves. But with the solitary exception in the Bacon manuscripts, bailiffs’ accounts have been of no assistance.

These deficiencies in the bailiffs’ accounts are only partially repaired, if at all, in the accounts of receivers. Bailiffs of husbandry, and sheep-reeves, may stand outside their system. If their profits do fall within it, they appear in the folds of the ‘foreign’ account; but there are ‘foreign’ accounts among the records of receivers which say nothing about farming, and there are receivers’ accounts which contain no

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'foreign' receipts, because the lady of the household, or perhaps the steward, is responsible for them. The possibility that some officer is accounting separately is one which dogs our whole study of income and expenditure.

But there is another omission from the receivers' accounts which may be of vastly more importance than any so far mentioned. This is the heavy silence about the gratuities given to office-holders. The role of the gratuity in a society where public servants were not maintained at the public expense, and where high and low expected to be tipped, has been brilliantly demonstrated by Professor Neale.<sup>1</sup> Receivers' accounts have nothing to say about this; they simply record the formal fees, and no historian has so far been able to show an account of the informal ones. This is a little surprising. If our first impulse is to suppose that politicians would be as careful then to conceal their irregular rewards as they are now, we quickly discover that many of these gifts were not considered irregular at all. The distinction between gifts and bribes was drawn with a large latitude for the interested giver. Everyone expected to pay for the benefits of influence. The records of a Dean and Chapter will show that a 48-ounce cup of silver gilt had been given to the Earl of Leicester for a word in season.<sup>2</sup> The duchess of Suffolk had a suit in the London courts—she ordered three cups at ten or twelve pounds a piece, one for Sir Robert Catlin, the chief justice, one for Valentine Browne, another judge, and one for the Queen's attorney.<sup>3</sup> There are letters between courtiers explaining that £500 has been offered for a service and suggesting a three-way split among highly respectable people. There are contracts in which a well-connected squire accepts £50 from a neighbour in the country to prefer a suit, on the understanding that the money will be returned if nothing happens. Finally, in every expense account of a large household there is a section for Gifts and Rewards in which a political gratuity may be recorded as innocently as a tip for a gift of strawberries or a hand-out to the poor. However, there was no comparable section in the records of income, so

<sup>1</sup> Sir John Neale, 'The Elizabethan Political Scene', Raleigh Lecture, British Academy, 1948.

<sup>2</sup> Blomefield, *History of Norfolk*, iv, 569.

<sup>3</sup> Lady Goff, *A Woman of the Tudor Age* (London, 1930), p. 279.

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we are very much in the dark about the actual earnings of an officeholder.

It may be assumed that informal records will turn up some day. The particulars which could be collected for the impeachment of Sir Francis Bacon show that such records were kept, and it is unreasonable to suppose that they have all disappeared. But until they do appear, we have only two alternatives. We can note the real values which contemporaries assigned to various offices; or we can try to make some guess for a particular individual by comparing his recorded income with the scale of his expenditure. We have attempted the last in the study of Sir Nicholas Bacon, but all that is being said here about the limitations of the evidence is a sobering reminder of the hazards of guess-work.

When we turn from the records of income to those of expenditure, we are struck by the curious chance that has given us more of the former than of the latter. On the face of it, the accounts look equally likely to survive. At least they are often equally big. The huge pages of the weekly stock account which produce, when bound, a magnificent volume like *The Brome Household Accounts, 1594–1604*<sup>1</sup> are as impressive in their way as the membranes which the clerks stitched together to make up the bailiffs' or receivers' accounts. Yet somehow the whole class of household accounts, from the journal books of day-by-day expenses to the annual summaries of 'all my lord's charges and expenses' have been much more ephemeral than the estate records. Perhaps it is just another commentary on the inferiority of vernacular records compared with those in Latin, or on the prestige and durability of parchment. So far as our experience goes, the most formal household accounts have been kept in English and on paper. But whatever the reason, our knowledge of income, limited as it is, is less inadequate than our knowledge of expenditure.

This is not to say that we do not have a great deal of scattered information about different items in the budget. We have seen that the receivers' accounts tell us something about the cost of supporting dependents. We can use a variety of documents to find out what some of the lands cost. Important incidents in the life of the family, such as a

<sup>1</sup> Iveagh, MSS., Elveden, Suffolk.