

Managing tithes in the late middle ages*

by Ben Dodds

Abstract

Tithes were an important resource for monasteries in the late middle ages. This study of one major tithe owner shows they were either collected directly or sold before harvest. Management decisions were not unlike those made for manorial demesnes but with some differences related to the process of tithe collection, national and regional agricultural trends and changing methods of obtaining household grain supply. The sale of tithes represented an opportunity for certain groups in society but does not necessarily imply declining interest in management by tithe owners. Responsiveness to change is reflected in the adaptation of bureaucratic arrangements.

Landlords in the middle ages faced the choice of whether to manage sources of income such as demesnes, mills, ovens and dovecotes directly or to lease them out and collect a rent.¹ Direct management of demesnes peaked in the thirteenth century when some major landlords ran commercialised networks of ‘federated grain factories’.² From the end of the fourteenth century the leasing of demesnes became more common as a response to the lower profitability of direct management caused by rising labour costs and low grain prices. These changes have been interpreted as a withdrawal by landlords into a more passive form of management.³ Barbara Harvey, for example, described the ‘undemanding exercise of lordship’ by the abbot and convent of Westminster in the fifteenth century and their unresponsiveness to economic change, demonstrated by the extension of the terms of years of their leases.⁴

Tithe represented a diversion to religious uses of around one-tenth of England’s agricultural wealth. The tax was intended to sustain parish priests, maintain church buildings and provide alms for the poor, but religious corporations could appropriate parish tithes to their own purposes. Just as landlords chose whether to manage their manors directly, tithe owners could choose to collect their tithe or sell it before collection. If tithes were kept ‘in hand’, officials would oversee their collection in the fields and the preparation of the grain for sale or

* I am grateful to Professor R. H. Britnell, Dr M. M. Harvey, Mr A. J. Piper, and the anonymous referees for their suggestions.

¹ M. Bailey, *The English manor, c. 1200–c. 1500* (2002), p. 17.

² M. M. Postan, ‘The fifteenth century’, *EcHR*, first ser., 9 (1939), p. 162.

³ J. Langdon, *Mills in the medieval economy: England,*

1300–1540 (2004), pp. 231–2; R. A. L. Smith, *Canterbury Cathedral Priory: a study in monastic administration* (1943), p. 203.

⁴ B. F. Harvey, *Westminster Abbey and its estates in the middle ages* (1977), p. 160.

consumption.⁵ Otherwise, an agreement was drawn up before the harvest by which the buyer agreed to pay for the tithe grain on specified days the following year.⁶ Tithes were often sold on an annual basis but could also be leased for a number of years.⁷ In the records of Durham Priory, for example, it appears that over two-thirds of tithe sales were annual.⁸

Much research has been done on the chronology of the leasing of manorial demesnes and the institutional response to changing economic conditions which this represents. Less attention has been paid to the management of tithe income, a study of which may be justified on two grounds. In the first place, tithes from appropriated parishes were a major economic resource for monasteries, amounting to around a quarter of their total income in England on the eve of the Dissolution.⁹ In the second place, tithe was a different type of resource to manorial demesnes as may be seen, for example, by the importance of annual sales. It was therefore managed in a different way and a study of these differences will complement what we know about the management of manorial demesnes.

In 1449–50 the Durham bursar's cash receipts from tithes were more than 25 per cent higher than those from manorial demesnes.¹⁰ The importance of tithe for the monks of Durham Priory, and the exceptional quantity of surviving records, afford a valuable opportunity for a study of the management of tithe income to be undertaken. This paper will establish a chronology for the methods of disposal of tithes and this will be compared with that for the leasing of manorial demesnes. Possible explanations for changing management policy will then be discussed including the cost and benefits of direct collection, the role of tithes in provisioning the household with grain, and the availability of tithe buyers. This sheds light on the responsiveness of tithe owners and buyers to economic changes as well as the nature of these changes themselves.

I

The last two centuries of the middle ages saw changing policies of sale and direct collection in Durham Priory's management of tithe income. Figure 1 shows that the tithes from large numbers of villis were kept 'in hand' prior to the Black Death with a move away from this policy after 1350. However, a substantial number of tithes were brought back 'in hand' in the middle of the fifteenth century. The return to direct collection lasted from the fourth to the sixth

⁵ E.g. in 1380–1 the monks of Durham kept the Southwick tithes 'in hand' and then sold them: Durham Cathedral Muniments (hereafter DCM), bursar's account 1380–1, tithe receipts. In 1379–80 tithe peas and beans were used as fodder for horses: DCM, bursar's account 1379–80, *Empcio avene fabarum et pisarum*. All townships mentioned are between the rivers Tyne and Tees unless otherwise stated. In many cases, individual sections of account rolls are referenced with their original heading. However, the inconsistent labelling and regular position of some receipts sections in the bursars' accounts mean labels in English are less confusing.

⁶ E.g., an agreement on 1 August for the payment for

tithes the following year: DCM, Miscellaneous Charter 3957.

⁷ E.g., the tithes of Romanby (N. Yorks.) were leased for three years in 1431: DCM, bursar's account 1431–2, tithe receipts.

⁸ Accountants rarely distinguished explicitly between leases and annual sales. This estimate is based on a count of the number of receipts recorded in the accounting material which are the same as those from the same township in the previous year. DCM, bursars' accounts.

⁹ A. Savine, *English monasteries on the eve of the dissolution* (1909), pp. 100–1.

¹⁰ DCM, bursar's account 1449–50, receipts.

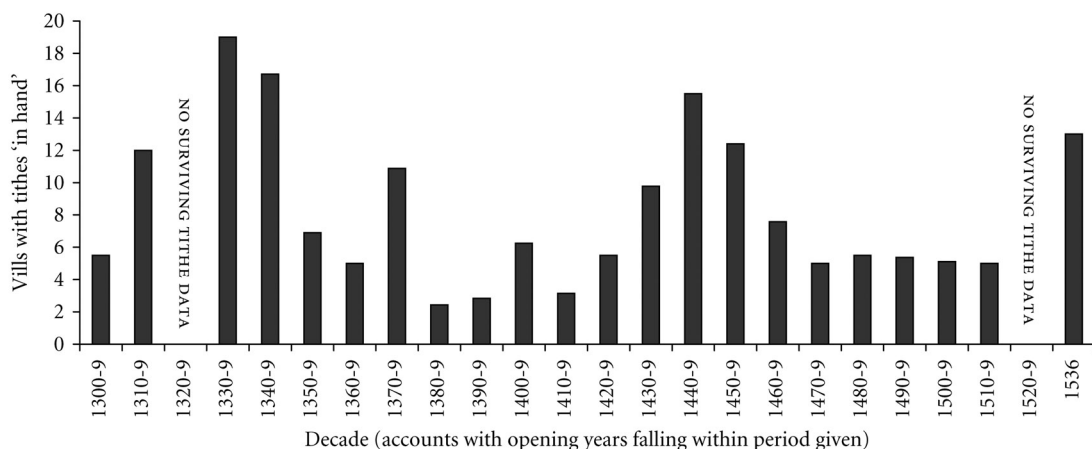


FIGURE 1. Tithe receipts kept in hand by the Durham Priory bursars (decennial averages)

Note: Tithes were also received by other office holders. The bursars were by far the most important recipients of tithes, however, collecting income from some or all of nineteen of the thirty-five appropriated parishes of the Priory and its dependencies. Other office holders have not been included in this chart because different patterns of survival of runs of accounts would have a distorting effect on the data.

Source: Bursars' accounts listed in A. J. Piper, Durham University Library Archives and Special Collections search-room handlist: *Muniments of the Dean and Chapter of Durham, medieval accounting material* (1995). Only accounts with complete tithe receipt sections were included.

decades of the fifteenth century after which there was a fall in the number of vills from which tithes were kept 'in hand'. The bursars' tithe management policy was simpler in the second half of the fifteenth century than at any other point in the two and a half centuries from which accounting material survives. Over 80 per cent of tithes recorded as 'in hand' in the bursars' accounts after 1460 were from Billingham parish, compared with less than 40 per cent before this date. The 1536 data included in Figure 1 suggest this policy did not continue right up to the Dissolution but the lack of surviving bursars' accounts between 1519–20 and 1536–7 makes comment on any further change in policy impossible.

This chronology shows some similarities with that established for the leasing of demesnes. Grain prices and labour costs were important factors influencing decisions on both types of resource.¹¹ Profit margins were reduced if labour costs were high and grain prices low. Most obvious is the contrast between the direct exploitation of both resources during the early fourteenth century and the leasing and sale of the late fourteenth century. The monks of Canterbury Cathedral Priory, for example, leased their demesnes at the beginning of the 1390s.¹² The process was slower but comparable chronologically on the estates of the archbishops of Canterbury.¹³ The same pattern appears to have applied in northern England. On the Percy

¹¹ R. H. Britnell, *Britain and Ireland, 1050–1530: economy and society* (2004), pp. 225, 430–1.

¹² Smith, *Canterbury Cathedral Priory*, p. 191.

¹³ F. R. H. Du Boulay, 'Who were farming the English demesnes at the end of the middle ages?', *ECHR* 17 (1965), p. 445.

manors in Yorkshire there was a decline in direct management in the late fourteenth century and leasing was universal on the entire estate by 1416.¹⁴ The main phase of leasing manorial demesnes on the Durham Priory estate came between 1373 and 1416.¹⁵ Indeed, on this estate the management of tithes and manorial demesnes was connected. During the early fourteenth century tithe grain from surrounding peasant villis was used as seed corn on the manors, perhaps in order to maximise yields.¹⁶

However, the chronologies of tithe sale and demesne leasing also present some dissimilarities. In particular, landlords often began leasing small parcels of demesne land before the Black Death.¹⁷ Tithes could not be easily subdivided in this way, however, and the Durham monks increased the number of townships from which tithes were kept in hand during the 1330s and 1340s. Figure 1 suggests that the Black Death saw an immediate reduction in direct collection whereas the decisive point in the leasing of manorial demesnes usually came later.¹⁸ What is more, there was a return to the direct collection of tithes in the fifteenth century for which there is no parallel in the history of manorial demesnes.

II

The list of parishes or townships from which the Durham monks kept the tithes 'in hand' varied from year to year because the process of collecting tithe grain was less complicated than running a demesne.¹⁹ Sometimes rectories had their own accounting administration. For example, a serjeant was appointed to collect and dispose of tithe grain at the bishop of Winchester's rectory of East Meon (Hants.).²⁰ This system was rarely necessary for the Durham office holders partly because of the allocation of the small tithes to the vicar. The monks only collected the garb tithes, that is the major grains in the fields, and the vicars were left with items of relatively low value that were difficult to collect, such as eggs.²¹ In Northumberland parishes,

¹⁴ J. M. W. Bean, *The estates of the Percy family, 1416–1537* (1958), p. 13.

¹⁵ R. A. Lomas, 'The priory of Durham and its demesnes in the fourteenth and fifteenth centuries', *EcHR* 31 (1978), p. 345.

¹⁶ E.g. DCM, Pitlington manor account 1331–2, *Trituracio*. D. Oschinsky (ed.), *Walter of Henley and other treatises on estate management and accounting* (1971), pp. 174–5, 325.

¹⁷ E.g. B. F. Harvey, 'The leasing of the abbot of Westminster's demesnes in the later middle ages', *EcHR* 22 (1969), p. 19.

¹⁸ *Ibid.*; E. Miller, 'Occupation of the land: the southern counties', in Miller (ed.), *The Agrarian History of England and Wales*, III, 1350–1500 (1991), p. 143; C. Dyer, *Lords and peasants in a changing society. The estates of the Bishopric of Worcester, 680–1540* (1980), pp. 147–8; G. A. Holmes, *The estates of the higher nobility in fourteenth-century England* (1957), p. 116.

¹⁹ E.g. the tithes of the Aycliffe were taken in and out

of hand in the 1450s: DCM, bursars' accounts 1453–4, 1454–5, 1456–7, 1457–8, 1458–9, tithe receipts.

²⁰ M. Page (ed.), *The Pipe Roll of the Bishopric of Winchester, 1301–2* (Hampshire Record Ser., 14, 1996), pp. 291–6; id., *The Pipe Roll of the Bishopric of Winchester, 1409–10* (Hampshire Record Ser., 16, 1999), pp. 273–81.

²¹ F. A. Gasquet, *Parish life in medieval England* (1909), pp. 12–16. For Durham examples of the endowments of vicars, see DCM, prior's register, II, fos 95r, 97r. See Calendar of Durham Cathedral Muniments, Register 2 at <http://flambard.dur.ac.uk:6336/dynaweb/handlist/ddc/dcdregr2/> [viewed 16 Feb. 2005]. I am grateful to Dr L. S. Rollason for these references. Proctors were appointed in the hostiller's parish of St Oswald, however, where the vicar was not endowed with the small tithes: A. J. Piper, Durham University Library Archives and Special Collections searchroom handlist: *Muniments of the Dean and Chapter of Durham, medieval accounting material* (1995).

where pastoral agriculture was particularly important, the monks collected or sold the wool tithes.²² South of the Tyne, however, there is much less information on wool tithes and it is likely they were gathered by the vicars. This division of the types of tithe income meant priory tithe collectors only needed to be appointed for a few weeks each year. Their payments were entered in the central accounts without an intermediate accounting official. Even though owners of manorial demesnes sometimes tried to preserve flexibility by continuing to receive accounts after leasing, the process could involve structural modifications which were difficult to reverse.²³ By contrast, it was undoubtedly much easier to collect a tithe directly one year and sell it the next than to bring a demesne in and out of hand.

Nevertheless, tithe collection was laborious. Tithe sheaves were usually left on one side as the field was harvested and then gathered afterwards.²⁴ More detailed rectory accounts from Essex suggest two separate jobs were performed by *equitatores* and *decimatores*, the former presumably supervisors on horseback.²⁵ A reference to 'one horse bought for collecting the tithe' in a Durham chamberlain's account hints that some of the tithe collectors in the northeast might have performed similar roles.²⁶ Careful supervision was important because there were many ways in which those owing tithes might defraud the tithe owner. In an adaptation of the Old Testament story in the *Towneley Plays*, for example, Cain was very reluctant to prepare a tithe for the Lord. Eventually cajoled by Abel, he chose the best of his corn for himself and double counted his offering so he paid a twentieth instead of a tenth. God did not accept the gift.²⁷ The emphasis on the importance of paying the correct tithe in this type of text is likely to reflect the prevalence of attempts to defraud tithe collectors.

The Essex *decimatores* were presumably the equivalents of the Durham collectors who were employed to bind the tithe sheaves and remove them from the fields.²⁸ Tithes then had to be carried from their place of collection to a tithe barn for which wagons or human porters were used.²⁹ This process may have been more onerous in Durham than further south because of the dispersed nature of the settlement in parishes in the northeast.³⁰ Although grain was occasionally stored in places other than barns, purpose-built constructions were usually

²² DCM, accounts of the proctors of Norham.

²³ F. R. H. Du Boulay, 'Late-continued demesne farming at Otford', *Arch. Cantiana* 73 (1959), p. 117; M. Saaler, 'The manor of Tillingdown: the changing economy of the demesne, 1325–1371', *Surrey Archaeological Coll.* 81 (1991–2), p. 28; J. N. Hare, 'The demesne lessees of fifteenth-century Wiltshire', *AgHR* 29 (1981), p. 2; D. Roden, 'Demesne farming in the Chiltern Hills', *AgHR* 17 (1969), p. 22.

²⁴ N. J. G. Pounds, *A history of the English Parish. The culture of religion from Augustine to Victoria* (2000), p. 58; A. Wharam, 'Tithes in country life', *History Today* 22 (1972), p. 428.

²⁵ Feering account 1316–17, Great Sampford accounts 1332–3, 1334–5: TNA, PRO, SC6/841/5; 846/27, 28. See also S. J. Chadwick, 'Account rolls of Dewsbury rectory, 1348/9–1355/6', *Yorkshire Archaeological J.* 21 (1911),

pp. 372–3. I am grateful to Professor R. H. Britnell for these references.

²⁶ DCM, chamberlain's account 1364–5 (A) and (B), *Minute expense et necessarie*.

²⁷ G. England and A. W. Pollard (eds), *The Towneley Plays* (Early English Text Soc., Extra Ser. 71, 1897), pp. 12–17; Gen. iv. 3–5.

²⁸ e.g. DCM, bursar's account 1362–3 (A), *Collecciones decimarum*.

²⁹ e.g. J. Raine (ed.), *The Priory of Finchale. The charters of endowment, inventories and account rolls* (Surtees Soc. 6, 1837), pp. clxxxix–cx. DCM, bursar's account 1376–7, *Collecciones decimarum*.

³⁰ e.g. tithes were carried to the head vill in Dalton-le-Dale parish. DCM, chamberlain's account 1355–6, *Expense*.

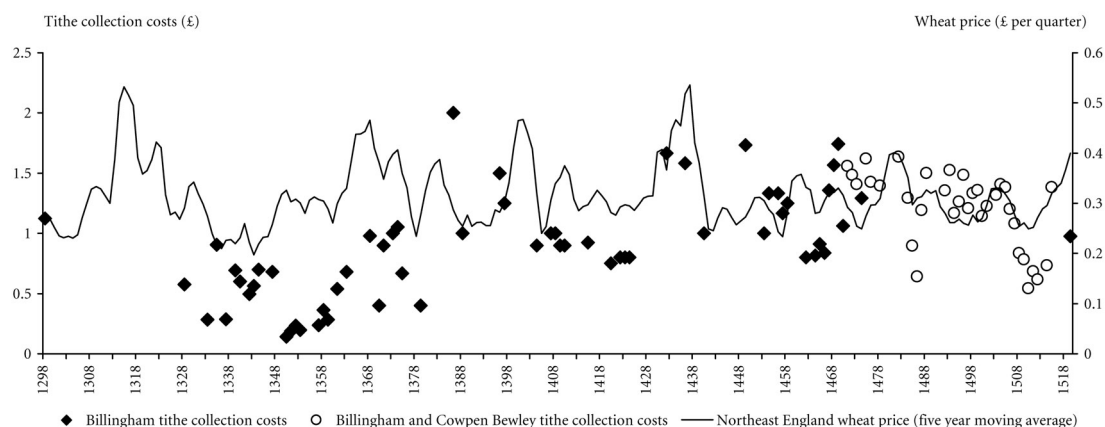


FIGURE 2 Billingham tithe collection costs, 1298–1519

Source: Tithe collection costs extracted from Billingham manor accounts and Durham Priory bursars' accounts listed in A. J. Piper, Durham University Library Archives and Special Collections searchroom handlist: *Muniments of the Dean and Chapter of Durham, medieval accounting material* (1995). Wheat prices taken from Beveridge's Durham Priory data to be found in Boxes, C1, C2, C3, C4, C5, C6, C7, C8(i) and C8(ii), Beveridge Price History Archive (British Library of Political and Economic Science). However, for the period before 1339 the Beveridge Durham data are very patchy so 'national' data have been used from D. L. Farmer, 'Prices and wages' in H. E. Hallam (ed.), *The Agrarian History of England and Wales*, II, 1042–1350 (1988), pp. 716–817.

maintained and used for the time-consuming and expensive processes of threshing and winnowing tithe grain.³¹

The costs of tithe collection and processing must have been affected by short-term factors such as the weather. Wet tithes, for example, must have been more laborious to collect and process than dry tithes. The most consistently recorded costs are those paid for the collection of the Billingham tithes kept 'in hand' (Figure 2) and these show considerable fluctuation from one year to the next. Like other agricultural tasks, however, there were also longer-term factors affecting costs. Tithe collection and processing became more expensive with the Black Death and subsequent population decline.³² In 1334–5 Billingham barley was threshed for 2*d.* per quarter and by labour services.³³ This is the last reference in the Durham accounting material to the use of bondsmen for threshing tithe grain, however, and the piece rate increased to 3*d.* in the second half of the fourteenth century.³⁴ Although there was a temporary fall in tithe collection costs in the late 1340s (Figure 2), probably the result of the collapse in production levels associated with the disruption to agriculture caused by the Black Death, the pattern of long-term

³¹ R. W. Brunskill, *Traditional farm buildings of Britain* (1987), pp. 36–44. For the use of the 'old church' for the storage of tithe grain, J. Raine (ed.), *The inventories and account rolls of Jarrow and Monkwearmouth* (Surtees Soc. 26, 1854), pp. 157–8. For the Bishop Middleham and Cornforth barns: *Priory of Finchale*, p. cxxi.

³² D. L. Farmer, 'Prices and wages, 1350–1500,' in Miller (ed.), *Agrarian history*, III, pp. 431–525; B. Dodds,

'Workers on the Pitlington demesne in the late middle ages', *Arch. Aeliana* 28 (2000), pp. 147–61.

³³ DCM, Billingham manor account 1334–5, *Trituracio*.

³⁴ DCM, bursar's account 1349–50, *Trituracio decimarum*; DCM, bursar's account 1366–7, *Collecciones decimarum et trituraciones* ...

increase in costs between the mid-fourteenth and mid-fifteenth centuries is clear. By the 1450s, nearly four times more was being spent on Billingham tithe collection than before the Black Death yet grain production in the parish had fallen by up to 50 per cent.³⁵ The low labour costs in the first two decades of the fifteenth century (Figure 2) are puzzling and do not coincide with evidence for continued high wages on the demesnes in the area in the same period.³⁶ We do not have further tithe collection labour payment data for comparison but it seems unlikely there was a substantial fall in wage levels at this point. In any case, labour payments seem to have risen again by the 1430s.

A comparison between demesne leases and tithe sales suggests that their development was not altogether parallel. Wheat prices are also shown on Figure 2 to test the connection between labour costs, grain prices, and the Priory's management policy. Like elsewhere, on the Durham Priory estate demesne leasing was stepped up before the Black Death, which coincides with the falling grain prices in the late 1320s, 1330s and 1340s.³⁷ By contrast, these decades saw an increase rather than a decrease in the direct collection of tithes. This may have been a way of maintaining Priory grain supplies when the demesnes were being leased.

After the Black Death there was an 'Indian summer of demesne farming' on the Durham Priory estate as elsewhere, during which rising labour costs were offset by high prices and most demesnes continued to be directly managed.³⁸ It was not until the fall in prices in the mid-1370s that leasing was more widely adopted. The curtailment in the number of tithes kept in hand in the 1350s and 1360s (Figure 1) shows that there was no 'Indian summer' of direct tithe collection in the decades after the Black Death despite the rising labour costs and grain prices of the period. It is true, however, that the temporary increase in direct collection during the 1370s does suggest the monks may have taken advantage of the high prices of the late 1360s and early 1370s. Nevertheless, the shift away from the direct collection of tithes occurred earlier than the abandonment of direct demesne management and this may reflect the smaller risk involved in buying tithes. The variables which determined the tithe buyer's level of profit were more ascertainable than for the demesne farmer. In order to calculate profit levels, the tithe buyer and seller needed to know tithe yield, grain prices and collection and storage costs.³⁹ Calculating these for a limited number of tasks (the collection and processing of tithes) for one harvest and estimating the return from grain already standing in the fields was much simpler than making cost estimates for the wider range of tasks paid for by a demesne farmer over the period of a lease covering several years and for much less certain returns. The upshot of these differences was that the Priory stood to lose less by selling tithes than by leasing demesnes since less 'risk factor' had to be allowed for in the negotiated price for tithe sales. This meant the shift away from direct tithe collection could be made relatively painlessly and before the widening gap between trends in wages and prices made demesne leasing imperative. It is suggested below that

³⁵ B. Dodds, 'Estimating arable output using Durham Priory tithe receipts, 1341–1450', *EcHR* 57 (2004), pp. 245–85. Billingham manorial accounts from 1303 to 1343 record average wheat tithe receipts of nearly 40 quarters and between 1420 and 1460 the bursars' accounts record average wheat tithe receipts from the same vill of only just over 25 quarters: DCM, Billingham

manor accounts; bursars' accounts.

³⁶ Dodds, 'Workers', pp. 151–4.

³⁷ Lomas, 'Demesnes', pp. 341–3.

³⁸ A. R. Bridbury, 'The Black Death', *EcHR* 26 (1973), p. 584; Lomas, 'Demesnes', p. 345.

³⁹ Dodds, 'Estimating arable output', pp. 254–6.

the sudden switch to tithe sales after the Black Death was the result of a change in the method of sourcing the household grain supply.

From the mid-fifteenth century, high labour costs and generally low grain prices seem to have been decisive in restricting the direct collection of tithes to a handful of townships, notably those of Billingham parish. This system of keeping a few assets in hand is paralleled in the management of manorial demesnes where landlords often kept one or two demesnes in hand even after the others had been leased. The archbishops of Canterbury, for example, kept some manors, associated with their itinerant household, in hand into the early decades of the fifteenth century and the abbots of Westminster kept the manor of Denham (Bucks.) in hand after 1420.⁴⁰ The Durham monks were no exception. The demesnes at Pitlington and Bearpark were kept in hand much later than other manors because these were the sites of two country residences belonging to the prior, where he entertained guests and his brethren.⁴¹ Neither manor house was in Billingham parish, however, so it appears the decision to keep these tithes in hand was not related to the temporary residence of monks.

Although Billingham parish is furthest from Durham of all those between the Tyne and Tees, it had long been an exceptionally important part of the estate. It was one of the earliest possessions of the Cuthbertine community south of the Tyne and contained fertile agricultural land.⁴² Tithe income from Billingham was often twice as high as that from the Priory's second most valuable parish in the area, Heighington. It also contained an exceptional concentration of Priory manors and a large number of customary holdings which must have provided the labour services on the manors.⁴³ This suggests the Priory may have been heavily involved in developing the structure of this part of its estate during the early thirteenth century.⁴⁴ Although estate management changed in Billingham parish in the period after the Black Death, the bursars continued to maintain a more direct interest there than elsewhere. Unusually, the bondlands in Billingham and Cowpen Bewley were not leased but rather their works were sold: this gave the bursar greater flexibility to resume the works if necessary.⁴⁵ Even after the lease of the arable manors in the parish, the bursars maintained a direct interest in the livestock operation at Saltholme until the late fifteenth century.⁴⁶ The final stage of the leasing process was the emergence of the syndicate, a group of tenants who leased most of the holdings and often the demesne, and this happened only very late in the case of Billingham townships.⁴⁷

The high productivity of Billingham parish, along with the density of Priory tenants and the care with which Priory interests there had been developed and maintained meant direct collection of tithes was still economical despite low grain prices and high labour costs. There are

⁴⁰ Du Boulay, 'Demesne farming at Otford', p. 117; Harvey, 'The leasing of the abbot of Westminster's demesnes', p. 10.

⁴¹ Lomas, 'Demesnes', pp. 344–5.

⁴² E. Craster, 'The patrimony of St Cuthbert', *EHR* 69 (1954), pp. 186, 189; T. Lomas, 'South-east Durham: late fourteenth and fifteenth centuries,' in P. D. A. Harvey (ed.), *The peasant land market in medieval England* (1984), p. 255.

⁴³ R. A. Lomas and A. J. Piper (eds), *Durham Cathedral Priory rentals*, I, *bursar's rentals* (Surtees Soc.,

198, 1986), pp. 208–11; R. A. Lomas, 'Durham Cathedral Priory as a landowner and a landlord, 1290–1540' (unpublished Ph.D. thesis, Durham, 1973), p. 23.

⁴⁴ See also *Priory rentals*, I, pp. 209, 211.

⁴⁵ Lomas, 'Durham Cathedral Priory as a landowner and a landlord', pp. 31–2.

⁴⁶ *Priory rentals*, I, pp. 208–9. The last surviving Saltholme livestock account is from 1481–2.

⁴⁷ Lomas, 'Durham Cathedral Priory as a landowner and a landlord', pp. 39–40; *Priory rentals*, I, pp. 208–11.

parallels with the late continuation of direct cultivation on some manors. Those kept in hand by Battle Abbey in the fifteenth century, for example, were not those closest to the monastery but rather those on the chalk lands further west which were best suited to arable cultivation.⁴⁸ Likewise, just as close management of a manorial demesne could make it viable for a landlord with the time and inclination, so the collection of tithes could presumably be made profitable, especially if integrated with other activities in the township.⁴⁹ Cost cutting expedients were also available, about which we can only speculate. Just as demesne managers reduced sowing rates in the late fourteenth and fifteenth centuries, so tithe owners or buyers could presumably save money by enforcing their rights less strictly.⁵⁰ It seems unlikely, however, that those who owed tithes benefited much from the Priory's withdrawal from direct collection since purchasers of tithe seeking a profit from their contact with the priory may have been rather more exacting in the enforcement of their rights than monks' officials collecting grain for their masters.⁵¹

III

Labour costs and grain prices were clearly an influence on the Durham bursars' management of tithes. They were not the only factors in the decision-making process, however. Another explanation for the changing policy is the method by which the monks supplied their household with grain. At its most basic level, this affected the division of the tithe income among the priory's officeholders. Appropriated parishes tended to be apportioned to those monks responsible for looking after the food needs of the convent at Durham or the dependent cells. This could be a major task. Very large supplies of grain were needed to feed as many as 113 monks at the end of the thirteenth century and around seventy in the early sixteenth, along with numerous servants and guests.⁵² Between them, the Durham bursar and heads of cells accounted for tithe income from over two-thirds of the appropriated parishes. These same office holders also made much more sustained use of direct collection of tithes than other recipients. Nearly 10 per cent of approximately 9,000 bursar's tithe receipts listed in 178 individual accounts of this office were for tithes kept 'in hand'. The equivalent figure for the hostiller is under 5 per cent.

In the late thirteenth and early fourteenth centuries, direct cultivation of manorial demesnes

⁴⁸ J. N. Hare, 'The monks as landlords: the leasing of the monastic demesnes in southern England,' in C. M. Barron and C. Harper-Bill (eds), *The Church in pre-reformation society: essays in honour of F. R. H. Du Boulay* (1985), p. 92.

⁴⁹ D. Youngs, 'Servants and labourers on a late medieval demesne. The case of Newton, Cheshire, 1498–1520', *AgHR* 47 (1999), pp. 145–60; R. A. Lomas, 'A northern farm at the end of the middle ages: Elvethall Manor, Durham, 1443/4 – 1513/14', *Northern Hist.* 18 (1982), pp. 26–53.

⁵⁰ P. F. Brandon, 'Demesne arable farming in coastal Sussex during the later Middle Ages', *AgHR* 19 (1972), p. 125.

⁵¹ Compare the greater productivity of demesnes managed for commercial purposes with those supplying the household: B. Harrison, 'Field systems and demesne farming on the Wiltshire estates of Saint Swithun's Priory, Winchester, 1248–1340', *AgHR* 43 (1995), pp. 17–18; C. Thornton, 'The determinants of land productivity on the bishop of Winchester's demesne of Rimpton, 1208 to 1403,' in B. M. S. Campbell and M. Overton (eds), *Land, labour and livestock: historical studies in European agricultural productivity* (1991), pp. 183–210.

⁵² A. J. Piper, 'The size and shape of Durham's monastic community, 1274–1539', in C. D. Liddy and R. H. Britnell (eds), *North-eastern England in the later middle ages* (2005), pp. 154, 159.

had provided a significant proportion of the Priory's grain needs, and, in particular, large quantities of wheat. From around 1330, however, the significance of directly cultivated manors for household grain supply declined as more land was leased. As already noted, this had an immediate impact on tithe management as tithe corn was substituted for produce from the Priory's demesnes: the 1330s and 1340s were the two decades of the most extensive direct collection of tithe grain. There was then a sudden fall in direct collection in the 1350s which coincides with the wider change in the Priory's system of supplying the household with grain first observed by R. A. Lomas.⁵³ The new system permitted the use of both sold and directly managed assets as sources of grain.

Prior to the 1350s very few grain purchases were recorded by the Durham Priory bursars. Their accounts usually only record the purchase of malt, although occasionally other grains were bought in years of shortage. Other grain needs were supplied by manorial demesnes and, latterly, tithes. However, from 1357–8 the grain purchase sections of the accounts become more complex with the regular appearance of a growing number of wheat purchases.⁵⁴ Many of these so-called 'purchases' were actually receipts in kind for rent payments or tithe sales rather than transactions made in the market place. This is suggested by the appearance of purchases described as made *in villa et in patria* in 1363–4; the latter category appears to signify the receipts in kind.⁵⁵ The operation of this system only becomes clearer in 1379–80, however, when grain 'purchase' sections list grain 'bought' from sold tithes.⁵⁶ The best demonstration of how this system operated is the bursar's rental of 1495–6 which shows that payments entered as a cash sum were paid in kind, often in the form of a number of different products. This applied to both rents and tithes. The tithe of Aycliffe, for example, was paid for with cash, a horse and 9½ quarters 1 bushel of barley.⁵⁷ Miranda Threlfall-Holmes has used the bursars' accounts to examine household grain supply in the late fifteenth century and found that nearly all of the Priory's grain was supplied through payments in kind.⁵⁸ Whilst it was common for landlords to supply themselves with fixed quantities of produce from leased properties, the Durham system was considerably more complicated because of the variations in the form in which rents were paid.⁵⁹ Reaching mutually acceptable values for the goods exchanged in lieu of payments, matching the goods received to the needs of the house, then disposing of the surplus must have been major tasks.

Most importantly, after the Black Death the meeting of household grain needs ceased to be affected by whether tithes were collected or sold: both management methods could be used to source grain supplies. The disruption caused by the Black Death and the following years of readjustment seem to have encouraged the monks to adopt permanently a more flexible system of receiving grain and supplying their household. This change in the monks' method in supplying themselves with grain must help explain the sudden fall in tithes kept in hand in the 1350s.

⁵³ Lomas, 'Demesnes', pp. 342–3.

⁵⁴ DCM, bursar's account 1357–8, *Empcio frumenti*.

⁵⁵ DCM, bursar's account 1363–4, *Empcio frumenti*.
Lomas, 'Demesnes', p. 344.

⁵⁶ DCM, bursar's account 1379–80, *Empcio frumenti*.

⁵⁷ *Priory rentals*, I, p. 194.

⁵⁸ M. Threlfall-Holmes, *Monks and markets. Durham Cathedral Priory, 1460–1520* (2005), p. 139.

⁵⁹ Smith, *Canterbury Cathedral Priory*, p. 193.

IV

However payments were made, the tithe owner was dependent throughout the late middle ages on the availability of willing purchasers. Tithe buyers were people of very varied social and economic standing. They included some of the most important men in the kingdom such as Henry Percy, Earl of Northumberland, and Ralph Neville, recently created Earl of Westmorland, who both bought tithes in 1399.⁶⁰ Local gentry families were also prominent, including the Bowes who bought the tithes of townships in Dalton-le-Dale parish in the fifteenth and sixteenth centuries.⁶¹ At the other end of the scale, tithes were sometimes bought by those who actually cultivated the land in the township in question. For example, in 1495 the tenants of Westoe, Over Heworth and Monkton bought the tithes of their own vill.⁶² Tithes were also bought by those who appear to have made their living by trade, such as Roland Sotheron who bought tithes from the bursar and sold Spanish iron to the hostiller in 1486 and William of Durham, described as 'merchant', in 1334.⁶³

Evidence from elsewhere suggests tithe sales involved competitive bidding.⁶⁴ Such a range of purchasers suggests that Durham tithes were a desirable investment and in general the monks appear to have enjoyed buoyant demand. Some tithe purchasers clearly had a landed interest in the township where they bought tithes. The Earl of Northumberland owned the manors of South Charlton and Ellingham in Ellingham parish where he bought the tithes in 1399.⁶⁵ William Bowes bought tithes in the 1440s and 1450s in Dalton-le-Dale where his grandfather had inherited land through marriage.⁶⁶ Likewise, the farmers of Priory demesnes sometimes bought what amounted to exemption from tithe on the demesne they were leasing.⁶⁷ The same applies, of course, to the consortia of tenants buying the tithes of their own townships. Other buyers, sometimes without a landed interest in the area, clearly regarded the purchase as a profitable speculation. Vicars buying tithes in their own parishes represent a special case. Given they already received the small tithes from the same vill, collection was probably easier than for anyone else.⁶⁸ Geographical proximity probably encouraged Ralph Neville, Earl of Westmorland to buy the tithes of Kirk Merrington, less than ten miles distant from the family seats at Raby and Brancepeth.⁶⁹

The best examples of tithe purchase for profitable speculation are the local merchants who bought such a large proportion of the bursar's tithes during the 1320s and 1330s and to whom

⁶⁰ DCM, bursar's account 1399–1400, tithe receipts.

⁶¹ E.g. DCM, chamberlain's account, 1453–4 (A), *Recepta*.

⁶² DCM, bursar's account 1495–6, tithe receipts.

⁶³ DCM, bursar's account 1486–7, tithe receipts; hostiller's account 1486–7, *Expense necessarie*; bursar's account 1334–5, beforehand receipts.

⁶⁴ J. Ruwet, 'La mesure de la production agricole sous l'Ancien Régime: le blé en pays mosan', *Annales ESC*, 4 (1964), p. 637; M. Baulant, 'Du bon usage des dîmes dans la région parisienne,' in J. Goy and E. Le Roy Ladurie (eds), *Les fluctuations du produit de la dîme. Conjoncture décimale et domaniale de la fin du Moyen-Age au XVIIIe*

siècle (1972), pp. 35–7.

⁶⁵ C. Given-Wilson, *The English nobility in the late middle ages: the fourteenth-century political community* (1987), pp. xxi–xxii.

⁶⁶ R. Surtees, *The history and antiquities of the county palatine of Durham* (4 vols, 1816–40), I, p. 5, IV, p. 102. I am grateful to Dr C. D. Liddy for this information.

⁶⁷ E.g. Merrington in DCM, bursar's account 1399–1400, tithe receipts.

⁶⁸ e.g. Pittington and Monk Hesleden: DCM, bursar's account 1399–1400, tithe receipts.

⁶⁹ Given-Wilson, *English nobility*, pp. xii–xiii.

the bursars became heavily indebted. For example, the name of John Kelloe, a Darlington merchant, appears in the tithe sections of the bursar's accounting material over fifty times during the 1330s. In 1330 he paid £52 for the tithes of a number of townships 'beforehand', that is for the harvests of subsequent years, in this case 1331 and 1332.⁷⁰ In 1334 he was assigned the tithes of six separate townships over three years for the derisory price of £15 by way of repayment for debts owed him by the Priory.⁷¹ Then in 1336 he paid the enormous sum of £120 for the tithes of the same six villis for the harvests of 1338, 1339 and 1340.⁷²

The range of individuals we find purchasing demesne leases and tithes is not dissimilar. On the estates of the archbishops of Canterbury in the early sixteenth century, for example, the demesne lessees were 'gentlemen', 'yeomen' or 'husbandmen' and London merchants.⁷³ Hare found similar types of individual taking over demesne leases in Wiltshire, including those closely associated with the manor in question and some outsiders.⁷⁴ Tithes probably represented a more convenient speculative investment than manorial demesnes since the purchase was a smaller undertaking. Demesne leases were sometimes speculative since demesnes could be sublet, but taking on a lease usually meant a commitment to cultivating the land. A tithe buyer, by contrast, only needed to collect the tithe at harvest time, to dispose of the grain and to make the payments on the appointed days.

Sometimes, however, economic circumstances restricted the range of tithe purchasers. In the 1320s and 1330s the monks found themselves in dire financial straits and appear to have used discounted tithes as a means of paying off their creditors. The origin of their difficulties was the conflict between England and Scotland which had made it impossible to collect revenue from their Scottish lands and parishes. A series of devastating Scottish raids during the 1310s and 1320s had also seriously affected agriculture in Northumberland and south of the Tyne.⁷⁵ It may be that the Percy policy of leasing manors in Northumberland in the late thirteenth and early fourteenth centuries was a result of the same pressures of war.⁷⁶

Sometimes lessors were unable to find takers for their demesnes. The Durham monks experienced the same problems for their tithe sales.⁷⁷ The unusual circumstances following the high mortality from the Black Death in 1349 meant that tithe grain had to be sold when possible, often in small quantities, presumably as a result of the death in the pestilence of contracted purchasers.⁷⁸ It may also have been a shortage of buyers that meant so many tithes were kept in hand during the second quarter of the fifteenth century, perhaps as a result of the lack of sufficiently high bids offered for their purchase. Cases are known from eighteenth-century France of tithes which were kept 'in hand' because the bids for their purchase were so low.⁷⁹ This suggestion is supported by the lack of consistency in the townships from which tithes were

⁷⁰ DCM, bursar's account 1330-1 (B), beforehand receipts. C. M. Fraser, 'The pattern of trade in the north-east of England, 1265-1350', *Northern Hist.* 4 (1969), pp. 50-3.

⁷¹ DCM, bursar's account 1334-5, tithe receipts.

⁷² DCM, bursar's account 1336-7, tithe receipts.

⁷³ F. R. H. Du Boulay, *The lordship of Canterbury: an essay on medieval society* (1966), p. 232.

⁷⁴ Hare, 'The demesne lessees of fifteenth-century Wiltshire', pp. 4-13.

⁷⁵ See the monks' own tabulation of tithe receipts in J. Raine (ed.), *Historiae Dunelmensis Scriptores Tres* (Surtees Soc. 9, 1839), pp. ccxlviii-cclii. I shall discuss the difficulties of this period in a future publication.

⁷⁶ Bean, *Percy family*, p. 15.

⁷⁷ Brandon, 'Demesne arable farming', p. 121.

⁷⁸ B. Dodds, 'Durham Priory tithes and the Black Death between Tyne and Tees', *Northern Hist.* 39 (2002), p. 18.

⁷⁹ Baulant, 'Du bon usage', p. 35.

kept 'in hand' during the 1440s by comparison with the 1410s.⁸⁰ The 1430s, 1440s and 1450s were years of severe agricultural depression in northeast England and the Priory experienced extreme difficulties in the collection of its rent.⁸¹ Whilst rising labour costs in the wake of the Black Death made it desirable for the bursars to collect fewer and fewer tithes directly at the end of the fourteenth century, this policy does not seem to have been sustainable during the second third of the fifteenth century.

V

The analysis of the reasons for changes in the monks' management of tithes shows that, in order to make a decision on whether to collect or sell tithes, information was needed on their value in previous years, the cash value of the tithe yield and so on. Even if a tithe was sold, the practice of receiving goods in lieu of cash meant some knowledge of market prices was needed. For this reason, the monks developed a sophisticated system of recording tithe receipts in their account rolls.

The bursars' accounts, where the majority of Priory tithe receipts were recorded, listed these receipts in a series of subsections for each parish. Before the final quarter of the fourteenth century, the accounts dealt with receipts from villis where the tithes were kept 'in hand' simply with a mention in the summing up at the end of the subsection for each parish. The bursar did occasionally enter quantities of grain, but this was nearly always in the case of tithes sold for corn.⁸² During this early phase, a valuation of grain was only very occasionally made.⁸³ A new system of accounting for grain tithe receipts was introduced by which quantities of grain received were valued and double-entered as fictitious cash receipts and fictitious cash expenses. The accountants seem to have calculated annual average prices for each type of grain.⁸⁴ The 1384–5 bursar's receipt from Westoe in Jarrow parish is the first tithe receipt entry with a clear double entry but a more primitive version of the system had been adopted in 1379–80.⁸⁵ The fictitious purchase system became the standard technique in the bursars' accounts gradually over the following decade or so and was adopted by other Priory office holders.⁸⁶

This system of recording grain receipts in cash accounts must have facilitated the auditing process. Given the level of detail of all office holder accounts, the matter of tithe receipts in kind represented a considerable blind spot. There was little an auditor could do, without referring to additional documentation, with an entry such as that found at the bottom of the Aycliffe tithe receipts section in the bursar's account of 1350–1: 'And no more in cash because the tithe

⁸⁰ During the 1410s the bursars only kept Billingham parish tithes 'in hand', with two one-off exceptions. During the 1440s, however, tithes from the parishes of Aycliffe, Billingham, Heighington, Jarrow, Kirk Merrington, Monk Hesleden, Northallerton and Pitlington were kept 'in hand' with little regularity.

⁸¹ A. J. Pollard, 'The north-eastern economy and the agrarian crisis of 1438–40', *Northern Hist.* 25 (1989), pp. 89–105; Dodds, 'Estimating arable output', pp. 271–3.

⁸² E.g. Kirk Merrington parish: DCM, bursar's account 1362–3 (A), tithe receipts.

⁸³ E.g. DCM, bursar's account 1342–3 (B), tithe receipts.

⁸⁴ See Threlfall-Holmes, *Monks and markets*, pp. 76–8.

⁸⁵ DCM, bursar's account 1384–5, tithe receipts, *Empcio frumenti*; DCM, bursar's account 1379–80, tithe receipts, *Empcio frumenti*.

⁸⁶ E.g. *Priory of Finchale*, pp. clxiii–clxv.

of Brafferton in the hand of the Prior'.⁸⁷ The need for such detailed information on the cash value of grain receipts is suggested by earlier attempts at valuation. In 1368–9, for example, the Prior of Finchale accounted for the sale of the tithe of Cornforth for quantities of corn which 'were worth not much less than £20'.⁸⁸ The fictitious purchase system put more information at the disposal of the auditors. The coincidence of the change in accounting technique with the phase of exceptionally small numbers of tithes received in hand shown in Figure 2 suggests the two phenomena may have been associated. When large amounts of tithe grain were received directly, as in the early fourteenth century, the auditing of cash receipts and grain receipts separately may have been worthwhile. In a period when so few tithes were collected directly, it must have made sense to audit all tithe receipts together.

The new system also permitted the comparison of the relative value of tithes sold and tithes 'in hand'. This is suggested by a 1443–4 entry from the granator's account:⁸⁹ grain received from the tithe of Bewley manor was worth £1 5s. 7d. but the accountant observed that the tithe of the manor used to produce a cash receipt of £2 13s. 4d. when leased to John Ster.⁹⁰ This type of comparison must have been useful in deciding whether or not to accept a bid for the purchase of a tithe. Indeed, more detailed and accessible knowledge of the value of tithes when sold and when collected as grain may go some way to explaining the phase of 'in hand' receipts in the first half of the fifteenth century since it would have sharpened the monks' awareness of the value of their tithes and encouraged them not to accept low bids.

Whilst the fictitious purchase system is evidence of some degree of flexibility in the procedure of accounting for tithes, the system was not always efficient. Most spectacularly, in 1446–7 Henry Feriby, Prior of Finchale, accounted for the fictitious receipt of £15 14s. 8d. for the tithes of Bishop Middleham parish which were received in kind. However, he omitted the crucial expenditure entry meaning that he was accounting for nearly 10 per cent more than he actually received.⁹¹ This shows very poor auditing which may have been associated with the resignation of Prior Wessington in the same year. Such examples of carelessness are rare, however, and can be countered with many cases of meticulousness in the recording of tithe receipts. For instance, in his account of 1433–4, the master of Wearmouth pointed out that no tithe was received from Hylton in Monkwearmouth parish because the vill was not sown in that year. The bursar's account of the same year also records that Hylton was not sown.⁹² Given that the tithes of the vill of Monkwearmouth parish were divided between the bursar and the master of the cell, the anxiety of both accountants to justify their nil receipt suggests they expected any auditors to be sharp enough to check both documents.

This system, which permitted a non-cash receipt to be recorded in a cash account, was by no means confined to Durham Priory. At Peterborough, the abbot's receiver was using the fictitious purchase system to record tithe receipts by 1505–6.⁹³ The notional sale system used to

⁸⁷ DCM, bursar's account 1350–1 (A), tithe receipts.

⁸⁸ *Priory of Finchale*, p. lxxxii.

⁸⁹ In 1438–44 the bursar's endowment was divided between the bursar, cellarer and granator: R. B. Dobson, *Durham Priory, 1400–1450* (1973), pp. 233–7.

⁹⁰ DCM, granator's account 1443–4, tithe receipts.

⁹¹ *Priory of Finchale*, pp. ccxlvii–ccxlix; DCM, Finchale

account, 1446–7.

⁹² DCM, Wearmouth account 1433–4 (A), *Recepta*; DCM, bursar's account 1433–4, tithe receipts.

⁹³ J. Greatrex (ed.), *Account rolls of the obedientiaries of Peterborough* (Northamptonshire Record Soc. 33, 1984), pp. 188, 193.

record grain consumption in household and manorial accounts is also similar to Durham's fictitious purchase system.⁹⁴ The household accountant of Richard Turberville at Sampford Peverell (Devon) in 1358–9 entered grain consumption in the *Vendicio bladi* section of his account, explaining how the grain had been used, and then cancelled out this fictitious receipt in the expenses section.⁹⁵ It appears that this accounting method was relatively widespread and may have constituted part of the body of techniques in which accountants were trained in the late middle ages.⁹⁶ A comparable shift in the character of documentation associated with manors is also observable as the management of this resource changed. Whilst the detailed accounts associated with direct management disappear as lands were transferred to lessees, the rents sections of accounting material and the leases themselves became more sophisticated.⁹⁷

VI

In some ways, the management of tithes was similar to that of manorial demesnes. Prices and wages had a comparable, though not identical, impact and we see the same policy of concentrating on one part of the estate in the fifteenth century. However, the greater flexibility possible in tithe management permits us to define crisis points other than that in the late fourteenth century associated with demesne leasing. Regional phenomena were important around Durham including the impact of conflict with the Scots in the early fourteenth century and the severe agrarian crisis of the 1430s. Just as the leasing of demesnes created a new group of individuals with landed interests, so the tithe management crises represented opportunities for speculative purchasers.

This study of tithe management encourages us not to underestimate the complexity of the administration of major landlords. Decisions on household grain supply involved much more than simple leasing or keeping in hand of demesnes. There were many other sources of grain which had to be taken into account, including tithes for ecclesiastical lords. What is more, even leasing or sale of sources of grain did not automatically end their significance in household grain supply. The Durham monks' system of receiving grain in lieu of cash payments for resources apparently leased or sold was extraordinarily complex. With the introduction of the fictitious purchase accounting system, we catch a glimpse of the administration it required. A large number of more ephemeral documents must have been produced which no longer survive.

Changing landlord involvement in their estates cannot be defined simply as withdrawal during this period. Certainly the tendency to lease and to sell became more marked, meaning the monks' agents may have been less prominent in overseeing the day-to-day agricultural tasks in the villages. However, Mark Bailey has recently warned against the idea that administration became slack towards the end of the middle ages. He suggested instead that landlords had to

⁹⁴ L. Poos, *A rural society after the Black Death: Essex, 1350–1525* (1991), p. 303.

⁹⁵ C. M. Woolgar (ed.), *Household accounts from medieval England* (2 vols, British Academy Records of Social and Economic History, new ser., 17–18, 1992), II,

pp. 489, 491.

⁹⁶ *Ibid.*, I, p. 48; H. G. Richardson, 'Business training in medieval Oxford', *American Historical Rev.* 46 (1940–1), pp. 259–80.

⁹⁷ Bailey, *English manor*, pp. 41, 91–5, 109.

‘work harder’ to secure their income.⁹⁸ In a period of declining income from rents, landlords had to be particularly punctilious. The Percies introduced a series of innovations in their estate management in the late fifteenth and early sixteenth centuries, achieving some success in raising revenue from certain parts of their estate.⁹⁹ Sir John Fastolf, once the paragon of chivalric *largesse*, earned a rather different reputation in his old age for his activities as a landlord: ‘cruell and vengible he hath byn euer and for the most parte w[i]t[h]oute pite and mercy’.¹⁰⁰ No doubt the Durham monks enjoyed a similar reputation with some of those with whom they did business. They certainly maintained a dynamic managerial policy and bureaucracy capable of responding to the often difficult economic conditions of the final two and a half centuries of their community’s existence.

⁹⁸ *Ibid.*, pp. 40–1.

⁹⁹ Bean, *Percy family*, pp. 48–68.

¹⁰⁰ K. B. McFarlane, ‘The investment of Sir John

Fastolf’s profits of war’, *Trans. Royal Historical Society*, 5th ser., 7 (1957), pp. 113–16.