

The administration of the livestock census of 1866

by Stephen Matthews

Abstract

This paper examines the administration of the 1866 livestock census, drawing upon a newly discovered collection of Inland Revenue circulars. Using these it amplifies and corrects our previous accounts of the exercise, showing how procedures developed as practical problems were identified. The key figures in the census were the Surveyors of Inland Revenue. The occupiers to whom the census forms were to be sent were identified by the Surveyors from the Schedule A and B books maintained by them and it was they who collated the returns locally. It seems that the census was successful, but for reasons which are unclear, future censuses were undertaken by the Revenue's excise officers.

The cattle plague of 1865–6 provided the context within which the British government undertook the first successful census of livestock, of cattle, sheep and pigs (though not horses) in England and Wales. Whilst population censuses had been held in England and Wales since 1801, attempts to establish the numbers of animals owned or the sown acreages of crops had all been defeated by simple but stubborn non-cooperation. These efforts have been reviewed by Coppock and there is no need to re-examine them here, save to note that landowners in Scotland and Ireland had proved to be far more compliant.¹ By the 1850s reasonable statistics were available for those countries, which made the failure in England and Wales even more undesirable. Various estimates were made by a number of economists which were summarized by James Lewis in a paper published following the completion of the cattle census.² They ranged from 3.4 million to 5.5 million for cattle and from 18.6 million to 26.1 million for sheep. None had any statistical validity and were frequently arbitrary adjustments to the totals proposed by Arthur Young in 1770. Pressure to remedy this ignorance of the scale of national resources came not only from within the Board of Trade but the Royal Statistical Society (founded in 1832) and parliamentary lobbyists.

Although the 1866 census is closely associated with the cattle plague, Milner Gibson, President of the Board of Trade had already determined upon a count of crops before the infection started. On 31 March 1865 he announced in the House of Commons his intention to ask for a sum of money to pay for the obtaining of agricultural statistics and £10,000 was voted in June.

The outbreak of cattle plague, specifically Rinderpest, had first been reported in July 1865 after diseased cattle were imported into Hull from the Baltic port of Revel. These animals were dispersed on arrival and the infection spread quickly. By the end of July there were 82 known centres of infection.³ Initial measures were ineffective, for, although JPs were empowered to

¹ J. T. Coppock, 'The statistical assessment of British Agriculture', *AgHR* 4 (1956), pp. 4–21.

² (1866), pp. 393–429.

³ J. Lewis, 'On agricultural statistics', *JRASE*, sec. ser. (1978), p. 108.

³ Richard Perren, *The meat trade in Britain, 1840–1914*

appoint inspectors who could seize cattle, their indifference and procrastination, the ignorance of the inspectors, and deceit by farmers often defeated the purpose. Most counties suffered terribly but a rigorous policy of slaughter from February 1866 gradually brought the epidemic under control by the end of the year, albeit at a loss of 209,332 beasts.⁴ The onset of the plague in the summer of 1865 enabled Gibson to proceed faster than might otherwise have been possible. In September the Cattle Plague Commission was established, and on 3 November 1865 it announced its determination to hold a livestock census in advance of that already announced for crops.

Previous attempts to hold a national census had failed for the lack of any organisation capable of mounting a consistent national programme. It was expecting too much of local clergy or poor law guardians to undertake the task. In late 1865 the chosen executives were the Surveyors of the Inland Revenue. The Surveyors were the predecessors of the modern Inspector of Taxes, their name being changed after the First World War: they were locally based with responsibility for a defined area. Their selection to undertake the task was probably inevitable for no other organization had a comparable body of trained and professional officers spread across the country. In 1845, when an agricultural census had been considered, Gladstone had reviewed a number of ways by which it could be conducted, using 'every class of officer who was *prima facie* capable of undertaking the task – the tax-collector, parochial officer, overseer, churchwarden, excise officer, in fact every class of public functionary' but had rejected them all as inadequate.⁵ By 1866 much had changed. In 1845 the recently re-introduced Property and Income Tax was in its infancy and was administered by a body of surveyors who had been reduced in number after the earlier abolition of the charge. By 1866 they were not only more numerous than in 1845, but were more professional, organised and supervised. The Revenue could offer the Board of Trade a facility that no other department could match.

At the time, the conduct of the census and presentation of its findings were criticized by Lewis in terms which are unfortunately far too lengthy to be reproduced in full here.⁶ His chief complaints were that no one knew how many returns were issued or how many were received back; how estimates of cattle had been made when returns had not been made or who made them; and 'In the Welsh districts varying patois in dialects of the Celtic tongue are still the language of the people, and one would especially like to know how such a formidable obstacle as this was overcome'. In addition, he complained that the statistics had been presented without any commentary or explanation. The purpose of this paper is use a newly discovered archive to try to answer some of Lewis's criticisms and, in doing so, to add to and in some respects correct the narrative in Coppock's paper.

I

The new evidence lies in an archive of about 250 internal Inland Revenue circulars addressed to a Surveyor of Taxes, a Mr Henzell, between 1839 and 1866. At the time of the census, Henzell was surveyor for Stockport and Bucklow hundred in Cheshire. The eight circulars setting out

⁴ W. H. R. Curtler, *A short history of English agriculture* (1909), p. 289.

Parliamentary Debates LXXIV, (1844), p. 91.

⁶ Lewis, 'On agricultural statistics'.

⁵ Coppock, 'Statistical assessment', pp. 7–8, citing

how the census was to be conducted are included in sequence at the end.⁷ The instructions were only specific to Cheshire in such details as the number of copies Mr Henzell was due to receive, and there is no reason to think that different instructions were issued for other counties. The archives seems to be unique, for there is no evidence that any other copies of the circulars have survived. It ends with the circular announcing the crop census of June 1866, which was to be conducted by the excise officers of the Revenue and not the Surveyors.⁸

Instructions began to be issued to Surveyors shortly after the announcement that there would be a census. Within the Revenue the exercise was co-ordinated by a Mr Robinson, who ultimately presented the returns to the Board of Trade with a covering report.⁹ The first circular was issued on the 2 December 1865, informing the Surveyors that there was to be a census and they were to organize it. Initially it was envisaged that returns were only to be issued to people occupying more than five acres. Returns would be issued through the post and return postage would be prepaid to reduce the failure rate. Those who were to receive returns would be selected from the Schedule A and B assessment books, supported, if need be, by local knowledge and the poor rate books.¹⁰ Each surveyor received a specimen of the proposed return and was asked to report to Somerset House by 11 December how many forms he would need. At the end of the circular, Surveyors were asked whether they thought that limiting the issue to occupiers of more than five acres would seriously reduce the value of the census. They must have thought that it would, for on 26 December another circular was issued, extending the census to all occupiers of land and asking the Surveyors for a revised estimate of the number of forms they required. This was to be supplied at the 'earliest period practicable'.

The forms were sent to the Surveyors on 18 January 1866, Mr Henzell receiving 3250 together with instructions for their completion. Census day was to be 5 March, and the Board of Trade was anxious that the returns should be completed as close to that day as possible, and not prematurely. To help in this, Surveyors were asked to have them posted so as to arrive no earlier than four days in advance. The issue of each return was to be ticked off against the entry in the assessment book and cross-ticked when the completed return was received back so that complete accuracy of issue and receipt could be assured. The details supplied were to be kept strictly confidential. Unfortunately, that rule was applied so rigorously that none of the completed forms are known to have survived.

Although they were asked to send the forms back immediately, in practice occupiers were to

⁷ The archive was discovered by the author and is in his possession. References to it and quotations from it are made by permission of the Inland Revenue. The views expressed are those of the author and not the Inland Revenue.

⁸ Coppock stated that both the cattle and the later crop censuses were conducted by the Excise officers employed by the Board of Inland Revenue but this is not the case. Coppock, 'Statistical assessment', p. 17. The first exercise, the livestock census, was conducted by the surveyors of taxes, and the excise officers undertook the second. The excise officers' duties, then as now, involved the collection of duties on wines, spirits, tobacco and other commodities, as opposed to income or other

'assessed' taxes.

⁹ Revealed by a letter of 15 May 1866 from the Board of Trade to the commissioners of Inland Revenue, printed as App. IV to *Tenth Report of the Board of the Inland Revenue* (1866) (Sessions Papers 1866, 3724).

¹⁰ Income tax was charged under Schedules A and B on the notional value of the occupation or use of land and property, a system which survived in a modified form until recent years in the system of domestic rates. The assessment books identified each property and recorded a value for it. The poor rate books operated in a similar way, with each property and its value identified for the purpose of levying the parish poor rate.

be given ten days before any action was to be taken. Immediately after that deadline, Surveyors were to give the 'parochial assessors' (locally appointed officers who assisted the Surveyor in determining or agreeing the amount of an assessment) lists of those who had failed to respond 'with a view to those Officers calling personally for the returns'. Surveyors were to be provided at a later date with a few unstamped forms 'in case there should have been any miscarriage in the delivery of the forms by post' and a reasonable remuneration was to be allowed for the assessors' services. If the assessors were unable to obtain the return of the form from anyone, they should report the fact and say why. They were also, it turns out from a later circular, to supply an estimate when a return could not be obtained. Once the returns were received back, the Surveyor was to prepare an abstract on another form to be forwarded to Somerset House, but keep the original returns 'until further orders'.

Two groups would not be covered by the general issue. The first was milch cows 'kept in towns by persons following the calling of Dairymen.' Surveyors were to ask the assessors of the relevant towns for their assistance in delivering returns to these people and collecting them again later, identifying them from their local knowledge. Their numbers could be significant; Bagshaw's *Gazetteer of Cheshire* for 1850 lists 41 in Chester alone and that would almost certainly be incomplete, reflecting only the better established among them. The urban assessors would be repaid postage but nothing was said specifically about payment for their time. The second omission, but one which shows how thoroughly the exercise was undertaken, covered rights of pasturage. There would be no single occupier, so the Surveyors were to consult with the assessors, to form an estimate of the numbers of cattle involved. Surveyors might need help in the preparation and examination of the returns and they were told that 'an allowance at the rate of 10s. 6d. per thousand (returns) will be granted for the extra assistance which may be requisite for the purpose'.

The plan was further modified by a circular dated 13 February, probably following representations from the Post Office, for it was realised that it would be inconvenient for the local postmasters to receive for posting more than 1000 of the returns on any one day. Surveyors were therefore to phase the issue of the forms, presumably at the 1000 a day maximum, inform the Postmasters when they would start, and 'take care that the Schedules (returns) are sent to the Post Office in the early part of each day'. Surveyors were also to inform Somerset House when they were all ready. This circular also clarified another matter, for it made clear that pigs kept by cottagers were not to be included. It is not clear why these pigs were to be excluded when others were to be counted, but it was perhaps thought that they were 'domestic' in character and therefore outside the scope of a review which was intended to measure the commercial resources of the country.

On 27 February another circular accompanied a bundle of 69 copies of the promised stock letter to parochial assessors, asking for their assistance, with 'several sheets of the form' on which the abstract was to be prepared. The abstracts, with entries in alphabetical order of parish, were to be sent to Somerset House by the end of March at the latest and an allowance was to be made for assistance in preparation at the rate of 1s. 6d. for every hundred returns. With due regard for economy, all surplus forms were to be returned to the Revenue's warehouse keeper. The procedure was again changed on 15 March when Surveyors were instructed to send in the abstracts when ready and not save them up until all were complete.

Finally, a circular of 19 May instructed the Surveyors to draw up lists, in duplicate, for each division, of the amounts paid or due to assessors for their allowance of 3*d.* per return, whether they had successfully recovered it or not, and for making estimates. They were to submit any outstanding claims for their own expenses to establish the total cost of the exercise.

The results were published on 7 May by the Cattle Plague commissioners in a form that was rightly criticized. All that was provided was a breakdown into England, Scotland, Wales, Ireland and offshore islands, with columns for cattle (showing cows, other cattle and a total for cattle); sheep; pigs and finally a figure for total stock, of, incidentally, 37,912,057 animals. Ages of livestock were reproduced but no other background information. They made no mention of the size of land holding included, how the information had been gathered or how complete it was felt to be. Although Surveyors had not been asked to report the numbers of occupiers who failed to respond, they were required to state the estimated numbers of cattle, but this detail was omitted from the first published version. It is not clear whether the first publication was an interim attempt to present figures quickly or whether it was just inadequate but, faced with criticism, the commissioners quickly published a fuller version, which supplied these details, to satisfy their critics.¹¹

II

There is no statistical evidence in any of the papers or reports to establish how accurate the figures were, but there was a general feeling that the livestock census was more successful than the crop census that followed it. It may well be that the participation of the Revenue in issuing the returns introduced an element of non-compliance and inaccuracy, but against that, it is equally likely that the local knowledge possessed by Surveyors (and particularly the assessors) could ensure that gross errors or lies were detected and corrected. Overall it seems most likely that the returns were substantially accurate for the Surveyors were 'generally of opinion that the accuracy of the returns may be depended upon'.¹²

There is a little supporting evidence in a speech by the sheriff of Cheshire, Robert Barbour, who claimed that out of the 4000 returns issued in Broxton Hundred, only about 100 were 'deficient'.¹³ If that held good for the country as a whole it was a significant victory. It is nevertheless frustrating that although the numbers of cattle estimated have been preserved in the commissioners' reports, we do not know how many occupiers they represent. The figure must have been available but was never published.

The success of the census does not seem to reflect a complete change of attitude in the farming community. The contrast between the success of the livestock census and the less successful crop returns a little later is summarized by two letters written to the Commissioners

¹¹ *Returns relating to Livestock in the United Kingdom* (House of Commons, Sessional Papers, 1866. LX), pp. 1-6) and *Return of the Total Number of Cattle, Sheep and Pigs, Returned by Occupiers of Land, and Estimated by Collecting Officers*. (House of Commons, Sessional Papers 1866, LIX), pp. 1-4).

¹² Letter of 15 May, printed as App. IV to *Tenth Report of the Board of the Inland Revenue*.

¹³ Quoted in the *Chester Courant*, 14 Mar. 1866, p. 6. The cutting is held in the cattle plague box in the archive at Arley Hall, Cheshire. The Cheshire Record Office does not hold microfilm of the *Courant* for that date.

of Inland Revenue on behalf of the Board of Trade.¹⁴ The first, written in May, apropos the first census, stated

... the successful accomplishment of the present enquiry is considered by my Lords to be a complete refutation of the opinion that there is a disinclination upon the part of the farmers to give such information as may be requisite to exhibit the condition and capabilities of British agriculture.

By contrast the second letter, of 14 November 1866, written after the crop census complained

My Lords of course regret that there has been so much indisposition upon the part of the occupiers of land in some counties to fill up the Schedules forwarded from the Board of Trade, and that consequently it has been necessary to form estimates for some portion of the Acreage returned as under the several crops.

It appears that the reason for the better cattle returns was the devastation of the plague rather than any deep felt conversion on the principle of supplying information.

Mr Henzell's archive enables us to answer many of Lewis's criticisms. We know in detail how the census was conducted, who was issued with returns, and how his concern over the Welsh patois was overcome, for the parochial assessors, chosen from the parishes, were either bilingual or otherwise accustomed to communicating effectively with the occupiers of land at all levels. We also know how the estimates were obtained.

Once the two censuses had been conducted, they were repeated annually. In 1866 they had been held on different dates, in March for cattle and June for crops, but later exercises were held together, on 25 June until 1877, when the date was advanced to 4 June. The crop census was extended to all land holdings to remove the anomaly of 1866, though after some years of experiment, a minimum of one acre was adopted in 1892.¹⁵ Since Mr Henzell's archive comes to an end in May 1866, we cannot glean any more from it about the respective roles of the Surveyors as opposed to the excise officers in future censuses.

The census was most useful in showing how an economic map of England and Wales could be derived from the still young Income Tax system through the simple means of the Schedule A and B assessment books. These volumes, for perhaps the first time, enabled economic data not only to be brought together but put in the hands of central government. In obtaining the information, the Surveyors exploited a novel, if crude, national database linking person, property and value. By doing so, they enabled the Board of Trade to begin the series of annual counts that finally revealed the wealth of the British landscape. It is a pity that Mr Henzell's archive ends here and does not enable us to study their operation for later years.

¹⁴ The two letters were written by J. Emerson Tennent to the secretary to the Board of Inland Revenue on 15 May and 14 Nov. 1866, and are printed as App. IV to

Tenth Report of the Board of the Inland Revenue.

¹⁵ Coppock, 'Statistical assessment', p. 19.