

War, taxation and the enlargement of farms in coastal Flanders (seventeenth–eighteenth centuries)

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Abstract

Wars always have had a huge impact on societies. If a war lasts for a long period of time, it is even capable of fundamentally changing economic structures. This was a factor in an evolution that took place in coastal Flanders during the seventeenth and eighteenth centuries. In this area, large farms became larger as they were able to absorb small leasehold farms that had gone bankrupt during periods of war. This article investigates the dynamics of this process by examining a large farm in coastal Flanders. It first identifies how such a farm was operated. Subsequently I will look at the impact of war in order to identify the mechanics behind the enlargement of the farms. This article demonstrates in particular how the collection of war taxes played a crucial role in the bankruptcy of the small farms and the survival of the large ones.

Wars were a recurring aspect of life for most medieval and early modern farmers.¹ Warfare did not only imply that farmers were at risk of being killed, but could also lead to the destruction of property, epidemics and market disruption in those places directly hit by the presence of soldiers.² Even the more distant communities were affected by warfare due to the challenges of over-taxation and the requisition of food, property and labour. An increased taxation had a large impact on farmers, who were often forced into bankruptcy. However, due to the different nature of farms (e.g., resources, structure or forms of exploitation) not every type of farm was hit in the same way by wartime taxation. As a result, some farms defaulted faster than others, which reshaped local demographics, landownership and labour relations.³

¹ M. P. Gutmann, *War and rural life in the early modern Low Countries* (1980), p. 675; E. Thoen, 'Oorlogen en platteland : sociale en economische aspecten van militaire destructie in Vlaanderen tijdens de late middeleeuwen en de vroege moderne tijden', *Tijdschrift voor Geschiedenis* XCI (1978).

² Property: Thoen, 'Oorlogen en platteland', pp. 363–70; epidemics: I. Devos and T. Van Rossem, 'Oud, ouder, oudst: regionale en lokale verschillen in sterfte in het graafschap Vlaanderen tijdens de

zeventiende en achttiende eeuw', *Jaarboek de zeventiende eeuw* (2017), pp. 40–5; market disruption: Thoen, 'Oorlogen en platteland', pp. 367–70.

³ T. Soens, M. Massard-Guilbaud, and R. Rodger, 'Threatened by the sea, condemned by man? Flood risk and environmental inequalities along the North Sea coast (1200–1800 AD)', in G. Massard-Guilbaud and R. Rodger (eds), *Environmental and social inequalities in the city. Historical perspectives* (2011), pp. 91–111.

The recurrent wars that struck coastal Flanders during the late seventeenth and eighteenth century caused such a war-inflicted movement. Coastal Flanders had been dominated by leasehold farms since the late medieval period, e.g., already 90 per cent of the land in the Furnes castellany was leased out by the end of the sixteenth century.⁴ During the seventeenth and eighteenth centuries, leasehold farms rapidly grew in size.⁵ Until recently, this rapid evolution has been mainly explained by focusing on the economic advantages that large farms had due to a more efficient use of capital, labour, land or knowledge. For example, it is maintained that large farmers needed fewer horses and labourers for each hectare they worked due to economies of scale. Moreover, they were able to speculate on rising grain prices and the insights gained from their accounts – which were seldom kept by smaller farmers – helping the large farmers to understand their business operations.⁶ However an acceleration in this evolution can be seen in coastal Flanders during periods of war. A large amount of smaller and medium-sized farms went bankrupt, while larger farmers survived.⁷ Despite having an efficiency advantage, this is surprising, as large farms would economically be expected to suffer more during periods of war. They are more exposed to shifts in market prices of factors of production and cannot easily withdraw from markets and focus on self-sufficiency in case of war or crises.⁸ Moreover these farms were more capital intensive and as capital is the factor most easily confiscated from a farm, one would assume that these farms are more vulnerable.⁹

This article addresses the issue by investigating how the Rooswalle farm, a typical example of a large farm owned by the abbey of the Dunes, dealt with war. As wartime taxation was a crucial factor in the survival of a farm, I will also link the farm's strategy to the practices of the local tax farmer. The tax farmer could play a key role in either worsening or softening the impact of wars for the local farmers. He could force the farmers to pay all the war taxes and contributions immediately, or he could grant deferral of payment. In some cases, he could even decide to favour or disadvantage some individual farmers.¹⁰ In this way, he may have contributed to the survival of certain farms. An in-depth analysis of these factors facilitates an insight to important and understudied aspects of the survival and expansion

⁴ P. Vandewalle, *De geschiedenis van de landbouw in de kasselrij Veurne (1550–1645)*, Gemeentekrediet historische uitgaven, 66 (1986), p. 95.

⁵ T. Lambrecht, 'Agrarian change, labour organization and welfare entitlements in the North-Sea area, c.1650–1800', in S. King and A. Winter, *Migration, settlement and belonging in Europe, 1500–1930s: comparative perspectives* (2013), pp. 205–10.

⁶ F. Delleaux, *Les censiers et les mutations des campagnes du Hainaut français: la formation originale d'une structure socio-économique (fin XVIIe–début XIXe siècle)* (2012), pp. 25–45; P. J. van Cruyningen, *Behoudend maar buigzaam: boeren in West-Zeeuws-Vlaanderen, 1650–1850* (2000), pp. 362–4.

⁷ T. Soens and E. Thoen, 'The impact of central government taxation on the Flemish countryside (end 13th–18th Centuries): Some Reflections', in S. Cavaciocchi

(ed.), *La fiscalità nell'economia europea, Seccoli XIII–XVIII/Fiscal Systems in the European Economy from the 13th to the eighteenth Centuries*, XXXIS *Settimana di Studi* (2008), pp. 961–64.

⁸ M. Olsson and P. Svensson, 'Peasant economy–markets and agricultural production in southern Sweden, 1711–1860', in V. Pinilla (ed.), *Markets and agricultural change in Europe from the 13th to the 20th century* (2009), pp. 75–106, at pp. 99–101.

⁹ F. Becuwe and W. Brulez, 'Het gewicht van de oorlog in de kasselrij Veurne 1680–1780' (1983), pp. 23–40.

¹⁰ F. De Wever, *Pachtprijzen in Vlaanderen en Brabant in de achttiende eeuw: bijdrage tot de konjunkturstudie* (1972), pp. 196–8; H. Van Isterdael, 'Landbouwstructuren in het Land van Aalst (17de–18de eeuw)', *Het Land van Aalst* 40 (1986), pp. 297–8.

of large leasehold farms during the war struck period of the late seventeenth and early eighteenth century.

I

Ever since the start of its reclamation from the sea (twelfth century), coastal Flanders – which is the most north-western part of the county of Flanders (Map 1) – had been characterized by a variety of farm sizes. Large and small farms co-existed and both farmers and investors (especially religious institutions) owned land.¹¹ These farms mainly produced commercial crops and fattened cattle and sheep. From the fourteenth century, several inundations and increased waterboard taxes forced local farmers into bankruptcy. Unable to pay for the reclamation of their lands or the high waterboard taxes, farmers had to sell or abandon their property. Large investors (mainly urban investors and large religious institutions) took advantage of this situation and accumulated vast numbers of farms; either by reclaiming the inundated farms themselves or by purchasing the land of the bankrupt farmers. From then on, leasehold farming would become the most common form of exploitation in coastal Flanders, differentiating itself from inland Flanders (Map 1) where a mixed ownership pattern remained in place.¹²

Along with the shift in ownership, an early development in this structure of exploitation took place by the end of the middle ages. Some of the smallest (leasehold) farms were incorporated into middle-sized and larger leasehold farms. Small (leasehold) farms had become unviable because of low prices for commercial farm products and the depletion of the peat reserves as peat was dug and dredged by the small farmers to supplement their agricultural earnings. As a result, the total area worked by smaller farmers continuously fell during the early modern period.¹³ From 1650 onwards, the concentration of landholding in coastal Flanders accelerated which resulted in the growth in size of leasehold farms. War has been identified as a major cause for this concentration although its exact mechanisms remain unclear.¹⁴

II

Both inland and coastal Flanders were theatres of war during the Franco-Spanish war (1635–59), the Dutch war (1672–78), the War of the Reunions (1683–84), the Nine Years War (1688–97), the War of the Spanish Succession (1701–14) and the War of the Austrian Succession (1740–48).¹⁵ The prolonged presence of armies in the area proved detrimental to the civilian

¹¹ T. Soens, 'Het waterschap en de mythe van democratie in het Ancien Régime. Het voorbeeld van de Vlaamse Kustvlakte in de Late Middeleeuwen', *Jaarboek voor Ecologische Geschiedenis* 4 (2001), pp. 40–5.

¹² E. Thoen and T. Soens, 'Van landschapsgeschiedenis naar ecologische geschiedenis: waterbeheer in de Vlaamse kustvlakte in de Late Middeleeuwen en het Ancien Régime', *Jaarboek voor Ecologische Geschiedenis* (2003), pp. 3–10.

¹³ Thoen and Soens, 'Van landschapsgeschiedenis

naar ecologische geschiedenis', pp. 4–5; T. Soens and E. Thoen, 'The origins of leasehold in the former county of Flanders', in B. J. P. van Bavel and P. Schofield (eds), *The rise of leasing*. CORN publication series 10 (2008), pp. 31–55.

¹⁴ Soens and Thoen, 'Impact of central government taxation', pp. 961–4.

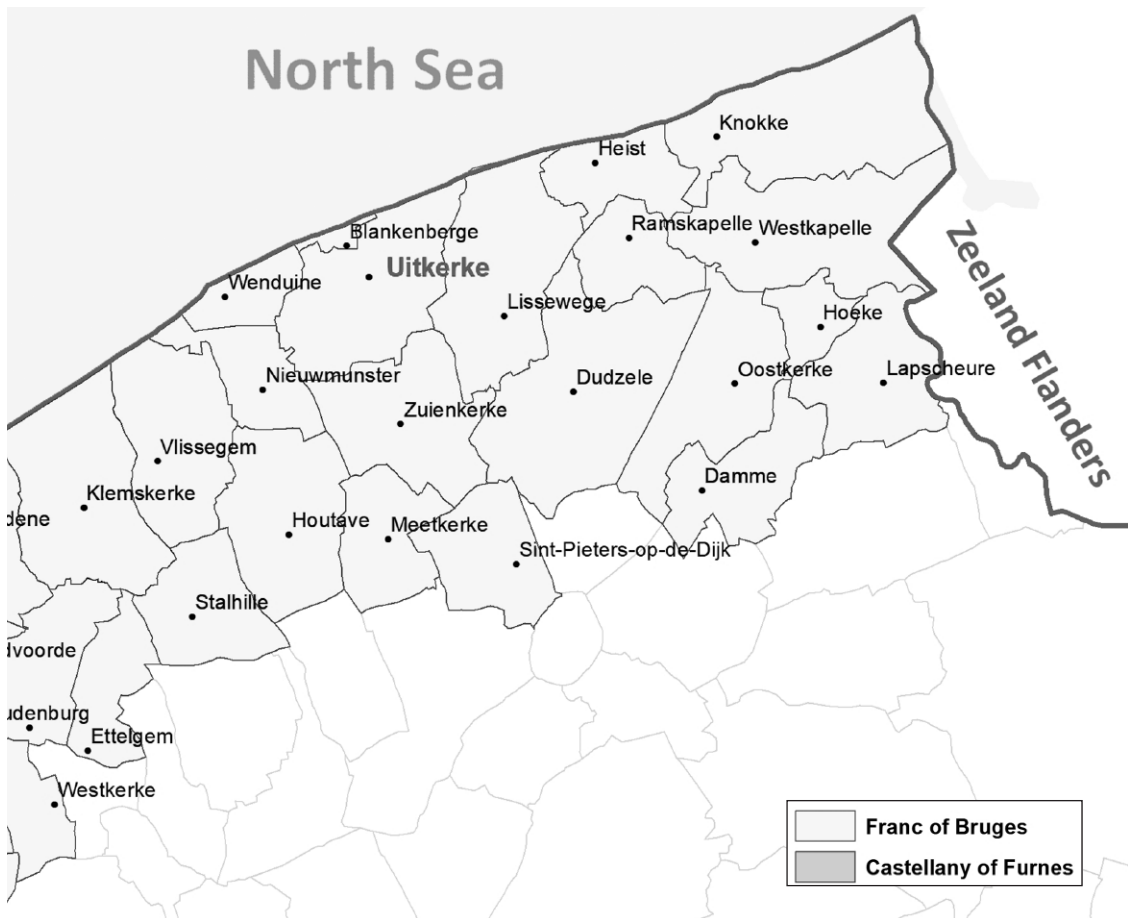
¹⁵ M. Coornaert, *Heist en de Eiesluis: De geschiedenis, de topografie en de toponimie van Heist met een studie over de Eiesluis* (1976), pp. 168–70.

population. Fortunately, for the Flemish farmers, the wars of the early modern period were not as destructive for the local population as they had been in the middle ages. In general, the burden of war primarily consisted of taxation and requisitions. Only a limited amount of pillaging and devastation of the farms took place as most armies preferred to occupy the

MAP 1. Coastal Flanders and its *ambachten* within its contemporary Belgian borders

Source: LOKSTAT, Quetelet Center, Ghent University.





regions for longer periods of time, thus needing a functioning agricultural economy that was able to supply food.¹⁶

Between 1650 and 1750, taxation pressure would multiply by a factor of up to four (from 5 per cent up to almost 20 per cent) compared to the beginning of the seventeenth century as can be seen in Figure 1.¹⁷ This taxation had an even larger impact in areas with frequent movement of troops. The requisition of horses, services and food during the wars of the seventeenth and eighteenth centuries was so high in the Furnes Castellany, that by 1754 one third of the families were described as *insolvable* (insolvent).¹⁸ The massive surplus extraction to fund warfare caused an economic downturn, impacting the prices on the leasehold market.¹⁹ However, there was a major difference between inland and coastal Flanders (Map 1)

¹⁶ Gutmann, *War and rural life*, pp. 46–52; P. Lenders, *Gent, een stad tussen traditie en verlichting (1750–1787): een institutionele benadering* (1990), p. 402.

¹⁷ Van Isterdael, 'Landbouwstructuren', pp. 297–8.

¹⁸ F. Becuwe, *Het gewicht van de oorlog in de kasselrij Veurne 1680–1780* (unpubl. Master's dissertation, 1983),

pp. 48; 250–70.

¹⁹ C. Vandenbroeke, 'Levensstandaard en tewerkstelling in Vlaanderen (17e–18e eeuw)', *Handelingen der maatschappij voor geschiedenis en oudheidkunde te Gent* (1977), p. 25.

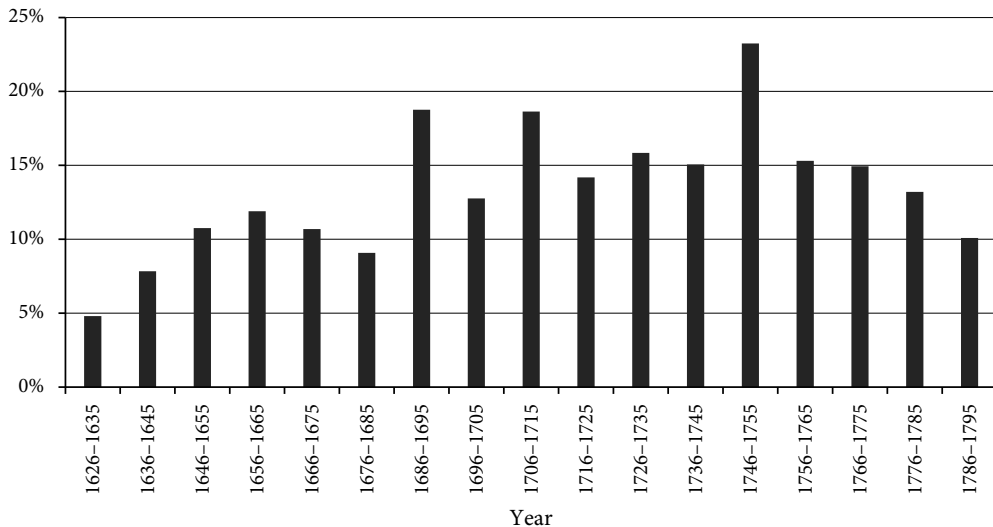


FIGURE 1. Taxes as a percentage of the gross revenue of one hectare of rye (*Land of Aalst*)

Note: These numbers represent the surplus extraction by tax collectors (therefore excluding tithes, leases and other kinds of surplus extraction) as part of the total production of one hectare of rye. These numbers were reconstructed by Van Isterdael. The land van Aalst was an administrative area in the county of Flanders containing c.150 villages, together with the towns of Aalst (Alost), Geraardsbergen and Ronse. Data derived from H. Van Isterdael, 'Landbouwstructuren in het Land van Aalst (17de-18de eeuw)', *Het Land van Aalst* 40 (1986), pp. 297-8.

regarding the nature of price decreases on the leasehold market. For example, in the area around Aalst (part of inland Flanders) the farmers suffered from the wars of the seventeenth and eighteenth century (Figure 1). With the increase of taxation, the farmer's financial position came under pressure. Subsequently, the landowners were often unable to collect the rents and were forced to temporarily decrease rent prices or allow delay of payment. However, once the wars ended they would start to reinstate the pre-war rent prices or even increase them.²⁰ In the adjacent area of Ghent, a similar scenario can be seen. During the eighteenth century, landowners were regularly forced to allow a delay of payments or to rebate the rents due to high war taxes.²¹ Despite the large impact of war taxation, the decrease of rent prices in the areas of Ghent and Aalst proved temporary and rent prices would increase rapidly after peace was concluded. Because of the high population density and the low capital needs in the area, the relative cost of labour as a factor of production was low leading to labour-intensive agriculture. There was a high demand for land, incentivizing landowners to split up their lands and raise rents. The presence of proto-industrial activities in the area, made it even more convenient for landowners to increase their rents as their tenant farmers earned more money.²² A study of the

²⁰ Van Isterdael, 'Landbouwstructuren', pp. 297-8.

²¹ De Wever, *Pachtprijzen*, pp. 192-5.

²² E. Thoen, 'Social agrosystems as an economic concept to explain regional differences. An essay taking the former county of Flanders as an example (middle

ages-19th century)', in P. Hoppenbrouwers, and B. van Bavel (eds), *Landholding and land transfer in the North Sea area (late middle ages-19th century)* (2004), pp. 47-66; Soens and Thoen, 'Impact of central government taxation', pp. 963-96.

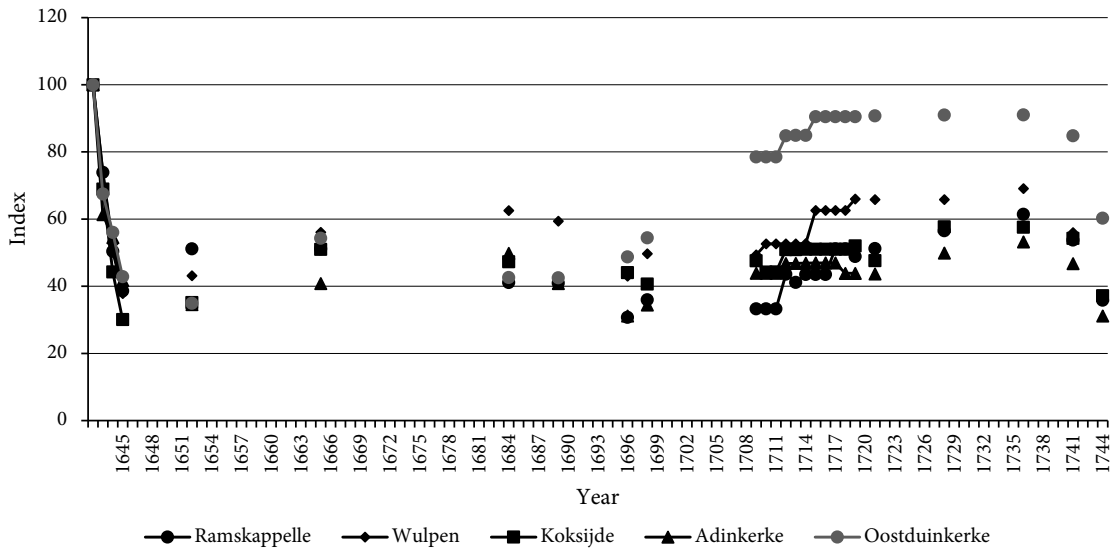


FIGURE 2. Index of real rents in five villages located in coastal Flanders (1642=100)

Source: E. Clement, 'Het cultuurareaal van de abdij ter duinen. Het Vlaamse Westkwartier tijdens de Brugse Periode (1625–1791)' (unpubl. Master's thesis, Catholic University of Leuven, 1972), pp. 130–60.

large leasehold farms of the abbeys of Saint Peter and Saint Bavo (Ghent) demonstrated that large leasehold farms decreased in size during the early modern period.²³

In areas with higher capitalization, we see an inverse relationship to that found in Ghent and Aalst. In the Antwerp polder area, which shows similarities with coastal Flanders due to the commercial nature of the large-scale cattle breeding and more highly capitalized agriculture, rents decreased during the eighteenth century, declining to 22 per cent just after the war of the Austrian succession compared to the start of the century. In this area, large leasehold farmers threatened the owners with leaving if rent prices were not lowered during the war. They were even able to enforce their demands for lower prices even after the war had ended.²⁴ As these leaseholders owned a substantial amount of capital to run a farm – and were therefore difficult to replace – the landowners had to agree with these demands. A similar movement occurred in coastal Flanders where low rent prices were noticed for the property of the abbey of the Dunes in the late seventeenth up to the middle of the eighteenth century (Figure 2).²⁵ In coastal Flanders (as opposed to inland Flanders), war taxation directly lowered the most important factor of production needed to be a farmer: capital.²⁶ As farmers with sufficient capital were

²³ J. Buntinx, 'Lichtelaar te Lochristi, Redewinkel te Zeveneken en het Torregoed en Bruinewalle te Zafelare. Een onderzoek naar de sociaal-economische betekenis van grote abdijpachthoeven en hun bewoners (late 13de eeuw–einde ancien régime)', *Handelingen der Maatschappij voor Geschiedenis en Oudheidkunde te Gent* (1998), pp. 22–33.

²⁴ De Wever, *Pachtprijzen*, pp. 196–8.

²⁵ E. Clement, 'Het cultuurareaal van de abdij ter duinen. Het Vlaamse Westkwartier tijdens de Brugse Periode (1625–1791)' (unpubl. Master's thesis, Catholic University of Leuven, 1972), pp. 130–60.

²⁶ Thoen, 'Oorlogen en platteland', p. 372.

scarce, landowners had to decrease their rent prices or delay the collection of payments so that their farmers would not leave.

Despite the landowners' attempts to assist the leaseholders, many farmers still went bankrupt or left their farms because of the impact of war. As a result, temporary abandonment of farms was not uncommon in coastal Flanders. In the Castellany of Furnes, approximately 20 per cent of the land was abandoned in 1694 due to the war.²⁷ Moreover, the population of the same castellany had decreased with 25 per cent in the period 1688–96. In contrast with the landowning farmers, it was easier for the leaseholders to leave their farms.²⁸ Indeed, due to this abandonment of some leasehold farms, the remaining farmers had to pay a larger share in the taxes which created a vicious cycle in which more farms (especially those in the most vulnerable position) would go bankrupt.²⁹

III

As is evident from the analysis above, wartime taxation had an unequal impact on farms in coastal Flanders. The number of small (leasehold) farms, but also middle-sized (leasehold) farms decreased substantially. These farms were abandoned by their leaseholders and subsequently incorporated into larger farms. By the middle of the eighteenth century, it becomes evident that the lower and middle groups of leasehold farms had suffered tremendously during the previous century. In the villages of Ramskappelle and Sint-Joris (Furnes Castellany – coastal Flanders), the farms larger than 25 hectares already occupied 61.6 per cent of the land in 1659. This amount rose to 89.7 per cent by 1765.³⁰ In Bulskamp (Furnes Castellany), there was only one farmer who leased two farms in 1664. In 1689 this number had already risen to seven farmers and, in 1755, 12 farmers leased two or even more farms. Unsurprisingly, the number of farms had dropped from 159 to 142.³¹ To the east of coastal Flanders (Western Zeeland Flanders: see Map 1) 52 per cent of the farms were larger than 20 hectares by the mid-eighteenth century, a result of the concentration of landholding that had taken place during the previous 100 years.³² In the Franc of Bruges, 6.5 per cent of the landholdings in the north of Bruges were larger than 50 hectares and 22.7 per cent of the holdings were larger than 15 hectares by 1748. At the same time, more than 51.7 per cent were smaller than 0.5 hectares (Table 1), which implies that most of the people living on these very small farms had to sell their labour to these large leaseholders.³³

The buildings of the leasehold farms that were incorporated into larger farms often fell into ruin as only one farmhouse, barn or stable was needed per farm. Discussing an inquiry of 1756,

²⁷ F. Becuwe, 'De oorlogen van Lodewijk XIV en hun weerslag voor het Veurne-Ambacht', *De Gidsenkring* (1985), p. 27.

²⁸ D. Dalle, *De bevolking van Veurne-ambacht in de 17e en de 18e eeuw* (Brussels, Paleis der Academiën, 1963), pp. 6–10.; R. Goorts, *War, state, and society in Liège: How a small state of the Holy Roman Empire survived the Nine Years' War (1688–1697)* (2019), pp. 284–5.

²⁹ Goorts, *War, state, and society*, pp. 290–8; H. Van Isterdael, 'De invloed van de fiscaliteit op het inkomen van de plattelandsbevolking van het Land van Aalst

in de 17de en 18de eeuw', presented at the Handelingen van het eerste congres van de Federatie van Nederlandstalige Verenigingen voor Oudheidkunde en Geschiedenis van België (1988), pp. 291–308, at pp. 298–304.

³⁰ Vandewalle, *De geschiedenis*, p. 107.

³¹ Dalle, *De bevolking*, p. 79.

³² Van Cruyningen, *Behoudend maar buigzaam*, pp. 100–5.

³³ Lambrecht, 'Agrarian change', p. 206.

TABLE 1. Distribution of abandoned farms (1751) and holding size (1748) in the Franc of Bruges (%)

<i>Hectares</i>	<i>Abandoned farmsteads (1751)^a</i>	<i>Holding size (census of 1748)^b</i>
0–5	20.3	51.7
5–10	29	} 41.7
10–30	48.4	
30–50	2.3	
>50	0	6.5

Notes:

^a SAB Bruges, Bruges Vrije Bundels, no. 359; City archives Bruges, Reeks 516, Straeten Ambacht.

^b P. Coghe, E. Dubruque and J. Vandeghinste, *Volkstellingen 1748 Brugse Vrije* (2013).

Dalle found that there were 170 abandoned or ruined farms (mainly of small or medium size) in the polder area of the Furnes Castellany. Of the 170, only 25 were abandoned after 1713 due to negligence, whereas the other 145 were damaged, abandoned or burned during the wars before 1713. All of these 170 abandoned farms were incorporated into larger farms.³⁴

The severity of the damage done to the middle groups can be understood by looking at an inquiry held in 1751 in the Franc of Bruges (Table 1). According to this inquiry, a large number of abandoned or dilapidated farmhouses were found in the villages of the Franc of Bruges. This was a concern to the castellany as it was forbidden by the 78th article of the customary law of the Franc of Bruges to destroy, abandon or neglect existing farms. The survey was intended to investigate the size, ownership, use and inhabitation of these abandoned farms.³⁵ For this purpose, the local authorities collected information on each abandoned farm. In the parish of Sint-Pieters-op-den-Dijck, the local official described following case:

Belonging to Joh. Louis Delavillette a farm measuring 25 *gemet* on which the barn has completely collapsed and the stable and the wagon shed have been demolished, so the land of the farm, consisting of arable and pasture land, is from now on just 'loopend' land and can be leased out; the farmhouse is still in a decent state but the other parts are in ruinous state.³⁶

These local officials identified 310 similar cases of abandoned farms, of which 120 contained information about the size. Table 1 shows that it was mainly small and medium-sized farms which were abandoned or were in bad condition. If we put these numbers against the distribution of the holding size, we notice that middle-sized farms were much more at risk of being abandoned than large or very small farms.

³⁴ Dalle, *De bevolking*, pp. 76–83.

³⁵ SAB Bruges, Bruges Vrije Bundels, no. 359.

³⁶ 'Competeert aldaer aen Joh. Louis Delavillette een hofste. Gh. salvo juste 25 gemet waerop de scheuere by haer geheel ingevallen is, ende het stal ende wagecot gansch afgebrokken soo dat het selve hofstedelken ommens het lant van diene bestaende in zaey en gars

landt van nu af aen maar voor loopende lant en can verpaght worden synde het woonlingschken nogh wel in staete dogh de reste al vervallen' (Sint-Pieters op Den Dijck). SAB Bruges, Bruges Vrije Bundels, no. 359, Lyste van de Vervallen hofstede, fos 2–3. 'Loopend' land was land without (useful) buildings that was frequently leased out to different farmers.

Of the farms that were listed in the inquiry into abandoned and ruinous farms in the Franc of Bruges, 84.9 per cent were leased out. In 9.3 per cent of the cases the farmer was also the owner of the holding, and the type of exploitation was unknown in 5.4 per cent of the cases.³⁷ In 69.5 per cent³⁸ cases, it can be said with certainty that the farm was incorporated into another farm, with approximately 15 per cent of the farms still being independent but in a deplorable state and approx. 15 per cent of the cases having no information. The data on the abandoned farms thus shows us that mainly small and middle-sized leasehold farms were incorporated into bigger ones.³⁹

Indeed, the decline of the small and middle-sized farms becomes evident by taking a closer look at lawsuits. Research on the social and economic background of litigants in the Franc of Bruges shows that farmers from middle-sized farms in the Franc of Bruges were disproportionally often found in lawsuits, 1746–52. Approximately 50 per cent of the farmers involved in lawsuits worked middle-sized farms (5–50 hectares), whereas they constituted only 22.7 per cent of the holdings in that area in 1748 (Table 1). Moreover, farmers were involved as defendants in 45 per cent of all the lawsuits which occurred before the same *Vierschaar* (court) and chamber (mainly dealing with debt disputes). Whereas farmers were in only 37.4 per cent of all the lawsuits the claiming party. This difference indicates that the middle group of farmers stood under immense pressure.⁴⁰

The evolution towards larger farms was not an evolution that only took place in coastal Flanders. The whole North Sea area saw this evolution. In Frisia, landholdings of 5–20 hectares were on the wane.⁴¹ In the Beijerlanden (South Holland), a large number of farmers were evicted from their homes in the period 1661–1760 because they were unable to pay rents.⁴² Not surprisingly, this period overlapped with a period of high taxation. As rents had plunged since 1650, the real burden of the *verponding* (land taxes) had increased. High taxation imposed by the government had further forced the agricultural sector into distress.⁴³ In the eighteenth century, levied taxes would sometimes be higher than the rent price. Increasingly farmers defaulted on their tax payments. Because landowners in the Beijerlanden were held responsible for the arrears of their leaseholders, they started to use a different kind of lease contract. In these contracts it was stipulated that the owner would pay the taxes, while a higher rent was charged. In this way they would immediately know if a leaseholder was in trouble and would not have to face the sudden unpleasant surprise of years of taxation arrears.⁴⁴ In Denmark a similar transition to large-scale farming was noticed.⁴⁵ In Artois (northern France), a few large

³⁷ SAB Bruges, Bruges Vrije Bundels, no. 359; City archives Bruges, Reeks 516, Straeten Ambacht.

³⁸ 34.05% of uninhabited farms plus the 35.5% of inhabited farms in divided use.

³⁹ SAB Bruges, Bruges Vrije Bundels, no. 359; City archives Bruges, Reeks 516, Straeten Ambacht.

⁴⁰ A. Vervaeke, 'Met recht en rede(n)'. *Toegang en gebruik van burgerlijke rechtbanken in het Brugse Vrije (1670–1795)* (2018), p. 204.

⁴¹ O. S. Knottnerus, 'Yeomen and farmers in the Wadden Sea coastal marshes, c.1500–c.1900', in van Bavel and Hoppenbrouwers, *Landholding and land*

transfer, pp. 149–86, at pp. 168–71.

⁴² C. Baars, *De geschiedenis van de landbouw in de Beijerlanden* (1973), p. 200.

⁴³ J. de Vries and A. van der Woude, *the first modern economy: Success, failure, and perseverance of the Dutch economy, 1500–1815* (1997), pp. 100–10.

⁴⁴ Baars, *De geschiedenis van de landbouw in de Beijerlanden*, pp. 115–26.

⁴⁵ G. Olsen, *Hovedgård og bondegård: studier over stordriftens udvikling i Danmark i tiden, 1525–1774* (1957), pp. 245–57.

tenant farmers expanded their farms by incorporating smaller tenant farmers. Moreover, the majority of the important village offices were held by tenant farmers, especially by the wealthy. This shows the importance, but also the local political power of the tenant farmer.⁴⁶ In the Île-de-France an equivalent evolution took place with a lot of bankruptcies and enlargement of farms. This evolution went together with an increasing fiscal burden.⁴⁷

IV

The combination of large capital requirements (ploughs and animals to work the heavy clay soil) and the burden of heavy taxation made it difficult for leaseholders in coastal Flanders to survive during the period of 1650–1750.⁴⁸ Nevertheless, small and middle-sized farms seemed to be more vulnerable to this toxic cocktail as these farms were more prone to be incorporated into larger farms. Economic inefficiencies or disadvantages compared to large leasehold farms have been pointed out by most authors as crucial in the decline of the small and middle-sized farms. In his study on early modern West Zeeland Flanders, Piet van Cruyningen claimed that larger farms were more efficient than smaller ones. First, they were able to use their horses in a more cost-effective way. Therefore, they needed to maintain fewer horses per hectare which resulted in a higher cost effectiveness. Second, these large farms had to hire fewer servants and maids and made more use of day-labourers during harvest time which also limited the labour costs. Third, specialization took place regarding cattle breeding. Larger farms focused more on breeding calves, whereas smaller farms kept (relatively) more dairy cows, which required more labour. Fourth, larger farms had a better position in the market as they could more easily speculate with their grain reserves, especially if they had some kind of financial buffer.⁴⁹ Similarly for Hainaut (the French part), Fulgence Delleaux demonstrated that large and middle-sized leaseholders profited from increasing prices during war as they kept producing a surplus, even under the constant pressure of taxes and requisitions. In many cases, these leaseholders were able to expand their holdings, be it by buying land or leasing more land. Especially smaller landholders had to sell or mortgage their lands to survive crises.⁵⁰ A last point that distinguished the large leaseholders from the smaller ones was their use of a better-structured bookkeeping. The farmers of the middle-sized and smaller farms sometimes kept small books in which they noted down their debts or loans, but in general they did not write down all of their transactions. This was a comparative disadvantage for the smaller farms as they had less knowledge on what happened in their farms.⁵¹

While these insights on the inefficiencies of smaller and middle-sized leasehold farms in coastal Flanders are very valuable in explaining the bankruptcy of these farms during

⁴⁶ J.-P. Jessenne, 'Le pouvoir des fermiers dans les villages d'Artois (1770–1848)', presented at the Annales. Histoire, Sciences Sociales (1983), pp. 705–10.

⁴⁷ J.-M. Moriceau, *Les Fermiers de l'Île-de-France: l'ascension d'un patronat agricole (XV–XVIII siècle)* (Fayard, 1994), pp. 541, 581–635.

⁴⁸ Lambrecht, 'Agrarian change', p. 222; T. Lambrecht, 'De rechtstreekse domeinuitbating door de abdij

Ten Duinen, c.1680–c.1770', *Novi Monasterii* 11 (2011), p. 171.

⁴⁹ Van Cruyningen, *Behoudend maar buigzaam*, pp. 152–6, 174–6, 362–4.

⁵⁰ Delleaux, *Les censiers et les mutations des campagnes*, pp. 24–45.

⁵¹ Van Cruyningen, *Behoudend maar buigzaam*, p. 221.

peace time, they do not provide sufficient explanation why an acceleration took place during wartime. From an economic point of view, one would expect that the survival of large commercial farms would be at least equally – if not more – at risk during periods of war. Large commercial farms were more subject to fluctuations in prices as they could not change their strategy to self-subsistence agriculture if there were adverse price conditions. Smaller farms could easily adapt (part of) their production to subsistence agriculture. Moreover, capital was the factor of production most at risk during crises. For example, crises and wars impacted the capital of farms in Tuscany in such a manner that share-cropping became more common.⁵² Governments and armies would drain a farm's capital under the form of taxes and requisitions (e.g., horses). Compared to capital, wandering armies confiscated only a limited amount of labour and land.⁵³ Under such a high tax pressure one would expect that the trend towards farm enlargement would slow down, but as stated earlier, this was not the case in coastal Flanders. Therefore, we need to look for causes that were unique to periods of war and crises that explain the acceleration of farm engrossment. As such the next section examines why large farms were able to survive and even expand their leaseholdings during the wars of the late seventeenth and early eighteenth century at the expense of their smaller peers.

V

This study focuses on one large farm: the Roosewalle farm owned by the Cistercian abbey of the Dunes (located in Bruges).⁵⁴ Roosewalle was a large leasehold farm that consisted of buildings and approximately 101 hectares of land.⁵⁵ The abbey owned several similar large farms, which were leased out to relatively wealthy leaseholders. The leaseholders had to provide the capital to acquire livestock, farming material, seeds and pay for wage labourers.⁵⁶ On these farms, leaseholders would sign contracts for several years, and often renewed these contracts and would even live for the rest of their lives on these farms. Although considered valuable, good leaseholders were scarce for these large farms.⁵⁷

Before 1689, Roosewalle was leased out, but when the previous leaseholder, Jan De Zittere, died at the beginning of the Nine Years War (1688–89),⁵⁸ it was impossible to find a new and suitable leaseholder. The abbey decided to send a steward to the farm to continue operations and directly exploit the farm. In a commercially oriented area like coastal Flanders, the steward had to make sure it delivered food and services to the abbey (as well as the bishop of Bruges) and sell any surpluses in the nearby towns like Bruges and Blankenberge. He also

⁵² R. J. Emigh, *The undevelopment of capitalism: sectors and markets in fifteenth-century Tuscany* (2009), pp. 97–100.

⁵³ Vandewalle, *De geschiedenis*.

⁵⁴ A. Lehouck, J. Van Acker, and D. Vanclooster, 'De Duinenabdij. Een machtsbastion aan de Vlaamse kust', *De Grote Rede* (2014), pp. 10–16.

⁵⁵ The farm was 228 *gemet 2 lijnen* and 19 *roeden*. SAB.

⁵⁶ T. Soens, *De spade in de dijk. Waterbeheer en rurale samenleving in de Vlaamse kustvlakte (1280–1580)*

(2016); E. Thoen, 'Clio defeating Neptune: a Pyrrhic victory? Men and their influence on the evolution of coastal landscapes in the North Sea area', in E. Thoen, G. Borger, A. D. Kraker, T. Soens, D. Tys, H. Weerts, L. Vervaeke (eds), *Landscapes or seascapes? The history of the coastal environment in the North Sea area reconsidered* (2013), pp. 410–28.

⁵⁷ Thoen, 'Oorlogen en platteland', pp. 371–2.

⁵⁸ AGSB, rekeningen Ten Duinen, no. 126 (Rekingen kwartier Brugse Vrije).

had to keep the farm operational and the buildings in a decent state of repair until a suitable leaseholder would take over the farm.⁵⁹

Roosewalle presents an excellent case to analyse the survival of the large farm. It may seem counter-intuitive to study the sources from a directly exploited farm in order to gain insights in the survival of large leasehold farms. However, due to the lack of surviving records from leaseholders,⁶⁰ those of a directly exploited farm of a large institution represent the only alternative. Nonetheless, the Roosewalle farm proved to be a good case: it had been a leasehold farm in the previous years and it was only directly exploited to make sure a new leaseholder could be attracted after the period of crisis. There was no intention to keep the farm in direct exploitation longer than required. The accounting records of the farm also show that this farm was managed as a leasehold farm: the steward made records of not only the deliveries but also the improvements to the buildings and services to other farms. Therefore, the farm was managed as a separate entity rather than as a part of the monastery. There was of course one big difference: when the farm was leased out, the abbey could not be held accountable for the loans taken by the leaseholders.⁶¹ When the farm was directly exploited, the farm was backed up by the owner if it defaulted on its debts.⁶² One could criticize this case on account of the fundamental difference regarding the access to loans of directly exploited farms and leasehold farms. However, while the backing of a large owner might have induced the steward to accumulate debts, no owner would allow a steward to excessively indebt a farm. From an economic point of view, it does not make sense to allow such behaviour as the owner would prefer to leave the farm abandoned instead of building up debt during a period of direct exploitation. The possibility of acquiring debts was also limited by the fact that loans on a farm level were mostly debts related to locally levied taxes and sometimes to livestock traders. Unlike bankers and professional financiers, these lenders did not always live nearby and therefore had little knowledge about the financial situation of an institution. One can also question to what extent these kinds of loans were voluntarily given: simply not paying the bills was a way to force someone to provide credit.⁶³ Whether an owner pushing for surpluses (direct exploitation) or payments for the lessee (leasehold), we can expect that in difficult periods both groups made use of the opportunity to forcibly obtain credit. Therefore, one can assume that the stewards of the Roosewalle farm behaved in similar fashion to leaseholders of other large farms on the credit market or with regards to their tax payments. Nevertheless, failing to pay creditors or farm owners resulted in different outcomes. Leaseholders went bankrupt, while stewards were removed from their positions.

The sources used for the study of the Roosewalle farm are the annual accounts of the local stewards (*hofmeester*). These annual reports give insight into all of the financial transactions conducted by the steward. In the first chapter of the annual report, all of the revenues were discussed. Information on the amounts of goods and services, type of transaction, the people

⁵⁹ Lambrecht, 'De rechtstreekse'.

⁶⁰ T. Lambrecht, *Een grote hoeve in een klein dorp: relaties van arbeid en pacht op het Vlaamse platteland tijdens de 18de eeuw*, 122 (2002), pp. 2–3.

⁶¹ AGSB, rekeningen Ten Duinen, no. 145 (Roosewalle).

⁶² As happened in 1710 for the Roosewalle farm. This was however caused by the illness and debts of a steward. AGSB, rekeningen Ten Duinen, no. 145 (Roosewalle), 1710.

⁶³ T. Paul, *The poverty of disaster: Debt and insecurity in eighteenth-century Britain* (2019), pp. 80–5.

involved and the price was written down. Very often these transactions were grouped by month or year. In a second part, the expenses were written down in a similar fashion. In the last chapter, the deliveries to the abbey were discussed. Not only financial information was provided but also a description and an explanation of important events (e.g., death of cattle, bad harvest or the impact of war) was given. Moreover, stewards regularly made attempts to legitimize their actions; e.g., by giving an overview of all the beneficial results of their work: deliveries of goods and services to the abbeys and reparations of the farm buildings. Accounts exist for every year except for 1714, when no annual report was made, because the steward had died.⁶⁴

VII

Along with the study of annual reports of Roosewalle, an in-depth study of the accounting records of the tax farmers of Uitkerke has proven to be an equally important source for this case study.⁶⁵ In Flanders, taxes were levied on the parish or *ambacht* (an administrative unit comprising several parishes) level and leased out to tax farmers. The tax farmer made use of 'pointers' and 'zetters' (henceforth called 'tax collectors'), who were local inhabitants, to collect and allocate (*ommestellen*) the taxes in every village. Taxes in seventeenth- and eighteenth-century coastal Flanders were generally allocated among the villagers taking into account their land usage. For every *bunder*, approx. 0.44 hectare, land in use, one had to pay a percentage of the village's taxes. The most notable type of land exempted from taxation were the *vague landen*; i.e., land for which the owner could find no suitable leaseholder. Subsequently, these lands were put under the control of the tax farmer. Quite often, he leased these lands out at very low prices in order to recuperate at least a part of the sum these lands had to contribute in the taxes.⁶⁶

The first chapter of the tax farmer's accounting consisted of the *uytsend*: the money, goods and services that had to be provided to the government or the armies. To pay the government and armies, a tax farmer had two important sources of 'income'. First, he collected the taxes themselves. Second, he also received money from leasing the previously mentioned *vague landen*.⁶⁷ Additionally, the tax farmer also had various expenses. Administrative and operational expenses of different sorts were seen as an expense, but also the arrears and insolvencies of farmers could be found in the expense chapter.

⁶⁴ This caused a problem during the analysis of the data; some (but not all) of the revenues and expenses in the accounts were totalled for the two or three years the annual report covered. As I was not able to discern the percentage attributable to each of these years, I divided the total of a revenue or expense equally over the two or three years. AGSB, rekeningen Ten Duinen, no. 144-5 (Roosewalle).

⁶⁵ For some years the annual accounts were bundled. As Roosewalle's lands (and all of its buildings) were mostly located in this parish of Uitkerke (88%) with only a limited amount of land in the parishes of Sint-Jans-Op-Den-Dijk (5%) and Lissewege (7%) we decided

to investigate the accounts of the tax collector of Uitkerke. Percentages based on the numbers of 1709. AGSB, rekeningen Ten Duinen, no. 1709, fo. 12.

⁶⁶ K. Dombrecht, 'Plattelandsgemeenschappen, lokale elites en ongelijkheid in het Vlaamse kustgebied (14de-16de eeuw): case-study: Dudzele ambacht' (unpubl. PhD thesis, University of Ghent, 2014), pp. 265-67; E. Van Onacker, 'Leaders of the pack? Village elites and social structures in the fifteenth- and sixteenth-century Campine area' (unpubl. PhD thesis, Antwerp University, 2014), pp. 226-29.

⁶⁷ E.g., SAB Bruges, B.V. Registers, 15600, Ouytckerke 1694.

The combination of the insights of the Roosewalle farm and a tax farmer's accounts in the same village provides a unique view on the impact of war in coastal Flanders. To investigate what precisely happened, I will first discuss the Roosewalle's accounts as they provide us with information on how the taxes affected the business operations of a farm. Subsequently, the tax farmer's accounts will provide us with insights on the taxation practices, helping me to frame the impact of taxations on farms. Combining both will help us to unfold the mechanisms that led to the enlargement of the large farms in the area.

VIII

The Roosewalle farm was a diversified farm that produced the majority of its products for the markets of Bruges and Blankenberge. As can be seen in Figure 3, the farm combined husbandry with agriculture; a rather large flock of sheep and cattle was held, in combination with growing several types of grains, especially wheat. Fattening sheep was the most important source of income for the farm with flocks most often ranging between 200 and 300 animals. The herds of cattle (mainly kept for meat and dairy) most often did not exceed 40 head. Flock and herd size continuously shifted as the Roosewalle steward would lease additional lands if favourable opportunities presented themselves. The *vague landen* (land abandoned by other farmers) but also the grazing rights on the dikes and the roadsides were often leased to feed the animals. Most of these lands were leased for very short periods of time: up to one year.⁶⁸

Not only the crop residues on the fields of other farmers were bought for the consumption of sheep but even grain deemed unsuitable for human consumption was made available for the sheep. Flock expansion was – in the early modern period – an easy and fast way to act on the availability of pasture and in this way increase the revenues of the farm.⁶⁹ Especially during periods of war, farm and flock size increased. In these periods, vacant land was available for very short leases and at very low prices. Hence the surviving farms, especially those who could afford to expand their flock – like Roosewalle – expanded their activities. After the war or if new long-term tenants for these vacant lands were found, the size of the flock would shrink again. Sometimes – most often in the periods of peace – a different strategy was pursued and part of the lands were leased out, forcing the herds or flocks to become smaller (Figure 3). Next to the revenues out of animal products, grains were grown on approximately 22 hectares of land. Unlike the pastureland, the amount of land reserved for agriculture remained fairly constant over time, both during peace and war. Due to strict leasehold terms, shifting cultivation and manuring of the land, agriculture was less suited for rapid farm expansion for short periods of time.⁷⁰ Nevertheless, like the animals and the products derived from them, the grains were sold on the market and consumed at the farm. If needed, some food items were shipped to the abbey or the bishop of Bruges.

⁶⁸ In 1691 a maximum of 326 sheep were counted by the end of the year. AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

⁶⁹ A. Watkins, 'Cattle grazing in the Forest of Arden

in the later Middle Ages', *AgHR* 37 (1989), p. 15.

⁷⁰ AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

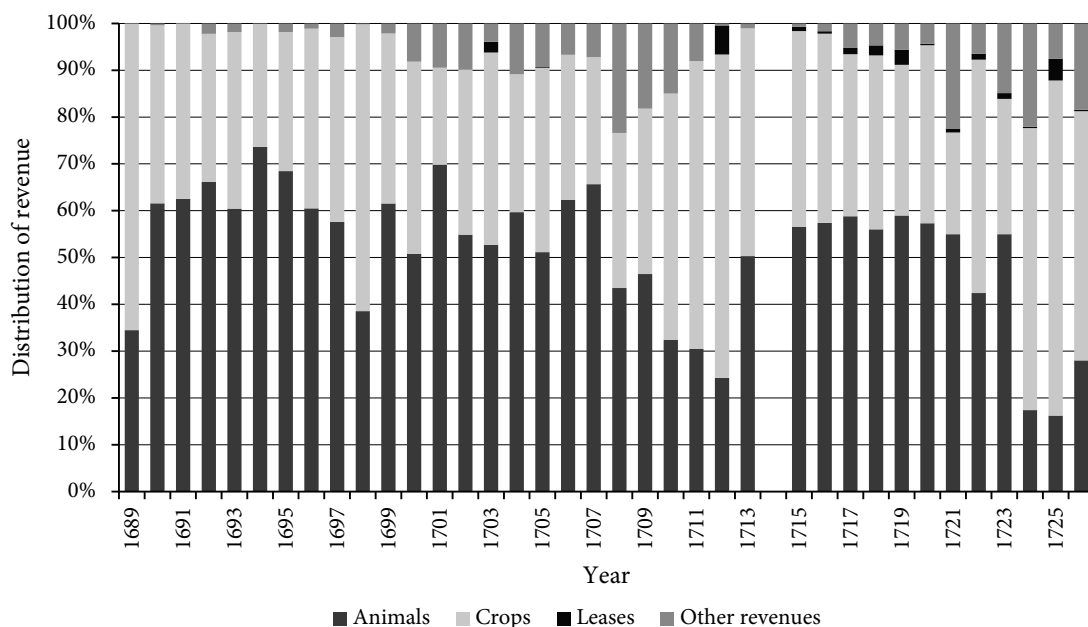


FIGURE 3. Distribution of the business revenue (including deliveries) by Roosewalle

Note: With business revenue, I mean revenues originating from farming activities, excluding financial transactions like loans or gifts from the abbey. AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

If we take a closer look at the expenses, we notice that the majority of them were related to purchases of animals and sheep in particular. This can be explained by the fact that unlike the majority of the horses and cattle, sheep on the Roosewalle farm were fattened at the farm, rather than bred. On average, the expenses made for the purchase of animals accounted for 29.9 per cent of the total cash outflow. Taxes also made up a substantial amount of the money spent each year: 28.3 per cent of all the expenses. However, the importance of these expenses varied drastically. To elaborate, in 1696, 82 per cent of the expenses were tax related, whereas in 1717 they accounted for only 0.6 per cent of the expenses. Labour expenses of both day labourers and servants made up a surprisingly small share, on average only 15.2 per cent of all the expenses. While these expenses could also vary greatly each year, the total labour cost was relatively small. The remaining part of the expenses were made up of everyday goods (e.g., food, salt or kitchenware), repairs to the buildings and the services of craftsmen (Figure 4).

A more in-depth investigation of the business results in Figure 5 shows us that the farm performed fairly well during most of the years; generating cash surpluses or only limited losses. From 1711 onwards, the Roosewalle farm ran into financial trouble, resulting in several years of losses. By the year 1714–15 the farm was in large debt (1973 pound Flemish).⁷¹ This debt consisted mainly of tax debts but also of loans worth 750 pound Flemish (Figures 7 and 8). These loans were provided by three different people. There were probably several causes for this situation: the illness of the previous steward, heavy taxation by the Dutch troops in the

⁷¹ The value of one pound Flemish was 12 pound Paris. AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

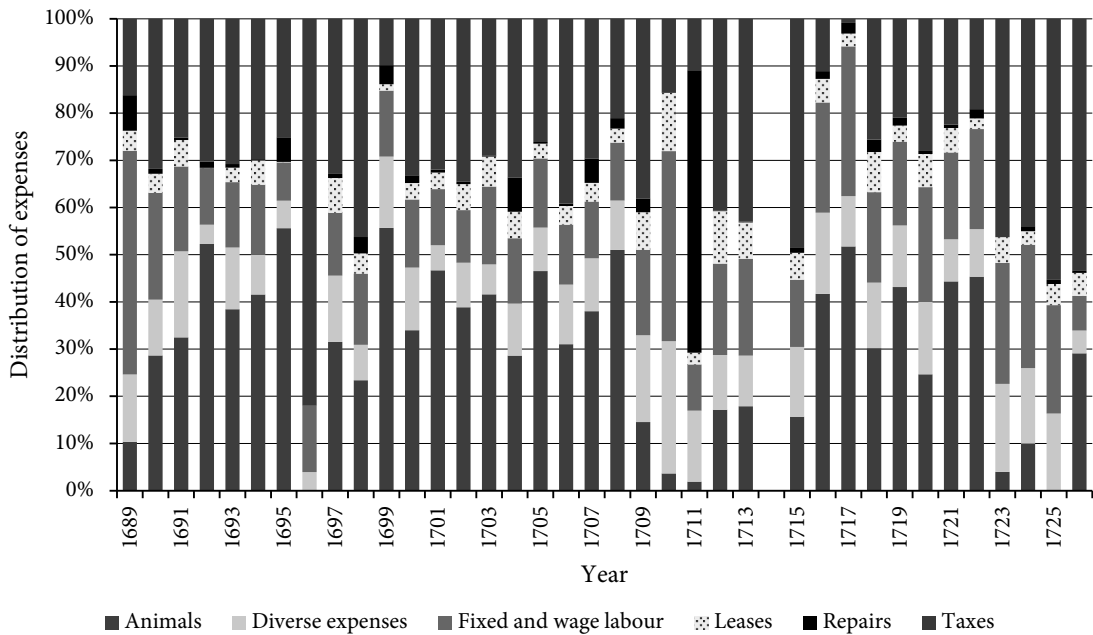


FIGURE 4. Distribution of the business expenses of the Roosewalle farm (1689–1725)

Source: As for Figure 3.

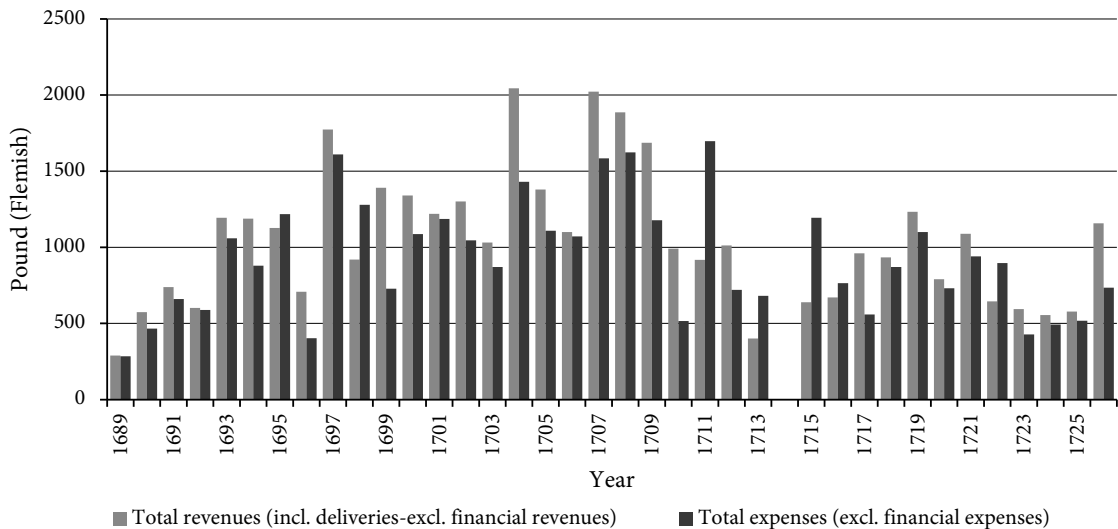


FIGURE 5. Total business revenues and expenses of the Roosewalle farm (1689–1725)

Note: Net revenue excludes financial revenues and expenses like interest payments or loans received/repayed to lenders.

Source: As for Figure 3.

area and the purchase of almost 4.42 hectares of land.⁷² Soon afterwards, the steward living on the farm would die and be replaced by a new one who had the unpleasant task of putting the finances of the highly indebted farm back on track. With the help of the abbey, who paid approximately 520 pound Flemish over the next three years and the earlier mentioned loans of 750 pound Flemish, the new steward was able to keep the farm afloat. Nevertheless, the intensity with which the farm was exploited received a blow. Less revenue was generated, mainly due the shrinking sheep flock size.⁷³

Despite its temporary struggles, the operational performance of the farm (Figure 5) remained strong; in most years, the total revenues exceeded the expenses; even during periods of war. After 1714, the situation became more difficult, and the farm was only able to send a small amount of surpluses to the abbey. Nevertheless, apart from 1711 and 1715 the farm achieved a positive net revenue or only a rather small and acceptable loss that did not need the intervention of its owner (Figure 5).

IX

Notwithstanding the serious impact of taxation as shown in Figure 4, the Roosewalle farm was able to survive the crisis years with relative ease. This is surprising, as the area in which Roosewalle was located was struck by two wars: the Nine Years' War (1688–97) and the War of the Spanish Succession (1701–1714).⁷⁴ Both of the wars had a large impact on the region. French, Dutch, English as well as Habsburg troops constantly aimed to take control of the area and forced the people of the Franc of Bruges to contribute to the war effort. As the requisitions of horses, labour, goods and money varied among different parts of Flanders, largely depending on the concentration of troops, the burden of war could vary accordingly for these parts.⁷⁵ This varied impact has been mentioned in the accounting records of Roosewalle. In 1704, the passage of the armies, made it impossible for the shepherd to drive the sheep for a second time over the pastures. Roosewalle delivered a chart, wagon and servants for the siege of Lille (1708), housed several dragoons during the War of Spanish succession and provided food to these soldiers.⁷⁶

Despite these services and deliveries in kind, monetary taxes were the most important burden of war. Taxes made up about 28.3 per cent of the expenses with almost no difference between war years (28.7 per cent) and non-war years (27.7 per cent). Nevertheless, large variation in the distribution were noticed ranging from 82 per cent (1692) to 0.64 per cent (1717) of the expenses. Surprisingly, the taxes as a percentage of the revenue took a smaller share out of the revenues during war years (24.6 per cent vs 27.1 per cent during peace). This is despite the fact that the average expense of taxation was larger during war years; almost 300 Flemish pound on average during war years in comparison to the 255.17 during peace years (Table 2).

⁷² AGSB, rekeningen Ten Duinen, no. 145 (Roosewalle), 1714–15.

⁷³ AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

⁷⁴ Coornaert, *Heist en de Eiesluis*, pp. 168–70.

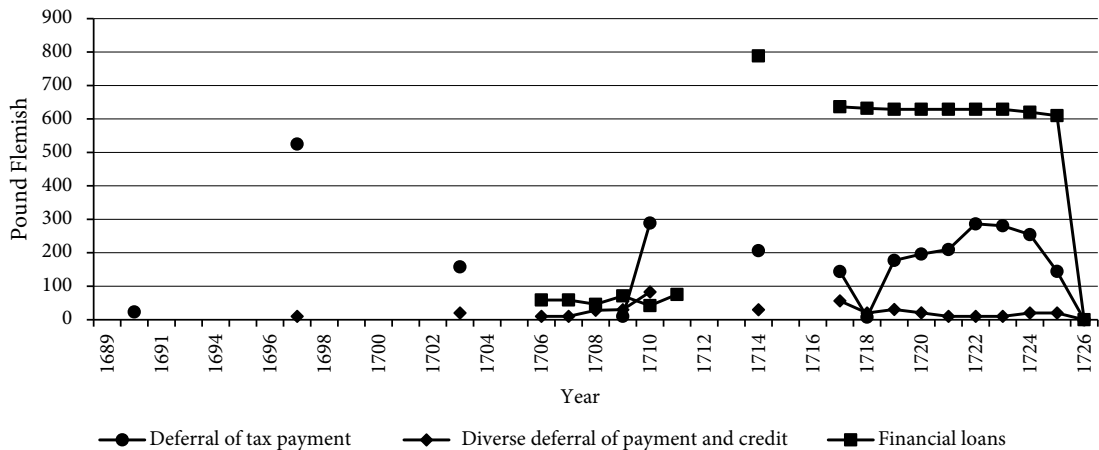
⁷⁵ Ibid.; F. De Potter, *Geschiedkundige schets van de stad Blankenberge* (1866), p. 35.

⁷⁶ AGSB, rekeningen Ten Duinen, no. 145 (Roosewalle), 1704, 1708, 1701–13.

TABLE 2. Average of taxes paid by Roosewalle (1689–1725) during peace and war years

<i>Peace years</i>	<i>Pound Flemish</i>	<i>War years</i>	<i>Pound Flemish</i>
Average taxes during peace years	255.17	Average taxes during war years	299.30
Taxes during peace years (excluding first two years of peace)	227.25	Taxes during war years (including the first two years of peace)	304.32

Source: As for Figure 3.

FIGURE 6. Old debt of Roosewalle (originating ≥ 2 years earlier)

Note: These numbers are derived from a debit/credit statement at the end of some of the annual reports.

Source: As for Figure 3.

These apparently small differences in tax payments between war and peace years can be explained easily; large parts of the taxes were not paid in the fiscal year of levying, but with a delay of one or more years (Figures 6 and 7).⁷⁷ If we consider the first two years of peace to be fiscal war years, we notice that the gap in taxation between peace and war years increases. In comparison to the 227.25 pound Flemish during the peace years, Roosewalle had to pay on average 304.32 pound Flemish in taxes during fiscal war years. Deferral of tax payment therefore decreased the pressure on the farm as taxes took such a high share in the expenses.⁷⁸

When we take a closer look at the accounts of Roosewalle, we notice that deferral of tax payment was Roosewalle's most important source of 'debt' during, but also after periods of war. The deferral of tax payment was demanded almost every year, demanded almost every year, and repaid mostly within 2 years, with a maximum of up to 4 years. Other ways to fulfil the capital needs of the farm were less abundant and flexible. Direct financial loans were more expensive although they appear to be of great importance from 1714 if we take a closer look at

⁷⁷ If we include the first two years after every period of war within the group of war-struck years, the difference between average taxation in war periods (304.23 pound Flemish) and non-war periods (227.24) increases

to 77 pound Flemish. AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

⁷⁸ AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

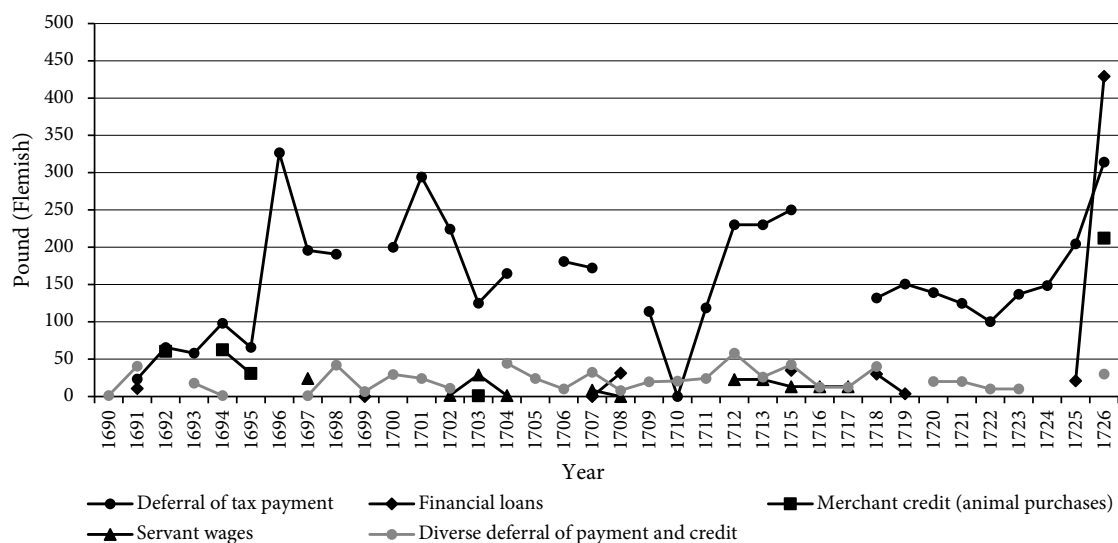


FIGURE 7. Expenses of which at least a part originated in an expense ≥ 2 year earlier

Source: As for Figure 3.

Figure 6. However, Figure 7 shows that the majority of this debt had been taken for the a term that exceeded five years and was therefore not regularly payed off like other debts.

If the farm had had to pay rents, delay of the rent payment would also have been necessary to avoid the further outflow of capital. Landowners often allowed some kind of delay, but would also try to collect as much rent as possible.⁷⁹ Therefore, deferral of tax payment was equally, if not more, important for leaseholders compared to directly exploited farms like Roosewalle.

X

Making use of the tax farmers' credit proved to be an economical, fast and accessible manner to protect the capital of the Roosewalle farm. Nevertheless, we still do not know how important the deferred tax payments were for Roosewalle. Figure 8 shows the impact of the tax credit on total business net revenues, or to state it differently: the business revenue minus the business expenses. For the 16 years for which we have information on both new tax credit and net revenue, only two years show a negative result if we calculate the difference between business revenue and expenses. However, if we exclude deferral of tax payments from this calculation, there would have been seven additional years of loss. Not surprisingly, the highest impact of tax credit on the net revenue is observed during periods of war (Nine Years' War [1688–97] and War of the Spanish Succession [1701–14]). Moreover, these numbers also indicate that the efficiency advantages investigated by other authors were not sufficient to save large farms like Roosewalle during wartime. War could have had such a high impact that any farm would have gone bankrupt without outside help. Therefore, we can state that (tax) credit was of crucial

⁷⁹ De Wever, *Pachtprijzen*, pp. 196–8; Van Isterdael, 'Landbouwstructuren', pp. 297–8.

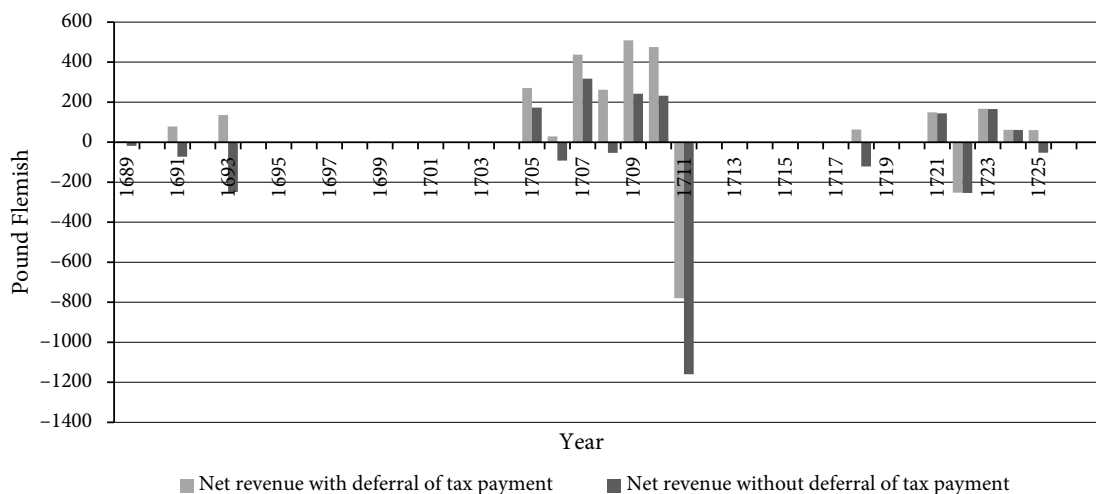


FIGURE 8. the impact of tax credit on the business net revenue

Note: Net revenue excludes financial revenues and expenses like interest payments or loans received/repaid to lenders. Tax credit is not considered to be a financial revenue or expense, but as a delayed payment.

Source: As for Figure 3.

importance; it protected farms against a sudden and massive outflow of the much-needed capital to operate a farm in coastal Flanders.

To further investigate the deferred tax payment, the accounts of the tax farmers of the parish of *Uitkerke* have been thoroughly investigated. However, it was not possible to link any of the deferred tax payments in the records of *Roosewalle*, to the content of the tax farmer's accounts. In fact, there were no traces of deferred tax payments (to *Roosewalle* or another farm) at all in the accounts of the tax farmer, despite the fact that deferred tax payments were mentioned every year in the accounting records of *Roosewalle*.⁸⁰ The tax farmer's bookkeeping however contained the arrears and insolvencies that were not negotiated or agreed upon by the farmer and the tax farmer. Those farmers who had arrears were the ones in serious financial distress. Most often, they had only one year to fix this situation. From the second year on, the tax farmer would try to recover the tax arrears in court.⁸¹

As can be seen in Table 3, people with arrears were generally smaller farmers. The same people were also declared insolvent: their property was publicly sold by a *stockhouder* (a sort of auctioneer). Sometimes, *Roosewalle* purchased goods out of these insolvencies. The largest farmer noted down as having temporary arrears worked 45 hectares, proving that the very large farmers working more than 50 hectares were not declared insolvent.⁸²

⁸⁰ This explains why no research has been done to investigate this topic; due to the lack of farmers' archives, one had to trust the tax farmer's bookkeeping.

⁸¹ J. J. B. Stalins, *Het Vlaems settingh-boecxken: Inhoudende d'oprechte practycke vande Vlaemsche pointinghen ende settinghen, ghetrocken uyt de okaccaeten,*

ordonnantien ende reglementen [...]. (by d'hoirs van Ian vanden Kerchove [...]) (Ghent, 1694), pp. 86–90.

⁸² And in only 5 of the 96 cases the farm owing money was larger than 30 ha. SAB Bruges, B.V. Registers, 15603, Ouytkercke 1698 and 1516, Ouytkercke 1707.

TABLE 3. Distribution of taxpayers in arrears (n=113) in tax farmers' records and distribution of farms and surface worked by these farms, according to their size in the parish of Uitkerke

<i>Farm size (ha)</i>	<i>Tax payer in arrears (1680–1720)^a</i>	<i>Number of farms in 1748^b</i>	<i>Surface (%) worked by farms in 1748^b</i>
0–5	68	49	6
5–10	1	18	8
10–30	13	16	17
30–50	4	9	24
>50	0	9	44

Sources:

^a SAB Bruges, B.V. Registers, 15600–15610, Ouytkercke 1694–1707. As some farmers were insolvent for multiple years (e.g., insolvent in year 1707 and 1708), I included them multiple times: in 15 of the 113 cases (13.3 per cent), I can state with certainty that a farmer was insolvent for two years or more.

^b As for Table 1.

A quick look at the accounts of the tax farmer of the neighbouring parish of Lissewege shows that there was a similar practice in place.⁸³ We can, therefore, expect that some kind of arrangement was made by the tax farmer and the Roosewalle farm and other large leaseholders that allowed them deferral of tax payment. In this way, large farmers were protected from being declared insolvent by the tax farmer.

XI

It is still unclear why this special treatment for large farmers was practised. Deferral of tax payments was not allowed by the law and tax farmers could be held personally accountable if they could not collect tax payments later on.⁸⁴ Therefore, a tax farmer kept the deferral of taxes out of his official accounts, keeping it hidden from the regional officials.

Despite the personal risk for the local tax farmer, the deferral of tax payments was widespread. This is rather strange as arrears and insolvencies where the tax farmer had acted strictly were not the tax farmer's responsibility. Issues deriving from the uncollectability of taxes caused by insolvencies had to be paid by the village community. Neither the manual nor the tax farmer's bookkeeping mentioned any direct reason as to why a tax farmer would allow for deferrals, especially when he could be held personally accountable upon failure to recover the deferred tax payments.⁸⁵

Nevertheless, we can deduce some reasons as to why the large farmers could more easily receive credit from tax farmers than their smaller counterparts. A first reason is the fact that the tax farmer collaborated with the earlier mentioned 'pointers and setters' (tax collectors)

⁸³ SAB Bruges, Brugse Vrije, Schifting Sanders no. 535.

⁸⁴ Translation: If the tax farmer allows delay [of tax payments] due to negligence or indulgence, then

he does so at his own risk. Stalins, *Het Vlaems settingh-boecxken*, p. 86.

⁸⁵ Stalins, *Het Vlaems settingh-boecxken*, pp. 86, 87–90.

to collect the taxes. The tax farmers were only able to raise taxes with the help of these local tax collectors. The tax collectors were elected by the village elite: the richest leaseholders and farmers of a village. In fact, many tax collectors were recruited amongst the village elites. Moreover, the village elite dominated the negotiations of the village loans needed to pay (extra) ordinary taxes.⁸⁶ Tax farmers thus had to make sure they remained on speaking/friendly terms with these people.

A second reason is an economic one and relates to the scale of the farm. A person with a leasehold or a tax debt of 20 pounds could be expelled from his farm and forced to sell his labour in the coming years. In this way, he could repay his tax arrears. For someone with debts of several hundred pounds (as was the case with Roosewalle), it would be impossible to pay off all his debts with his labour. Therefore, such a farmer might have been given a second chance to use his skills and capital to pay off his large debts by continuing with the farm. It is, however, beyond the scope of this paper to discuss whether this decision followed an economic rationale or if there was some kind of escalation of commitment involved.⁸⁷ The scale of the farm may also have impacted the choices of tax farmer in a different way; there might have been a risk of the smaller leaseholder leaving his farm overnight (something quite usual)⁸⁸ with his limited belongings, whereas a larger leaseholder was unable to do this without leaving a lot of his capital (horses, cows, sheep, etc.) behind.

Moreover, the farmer's replaceability was important for the tax farmer as it determined the future tax payments of the villages. Smaller leaseholders were easily replaceable or their lands could be absorbed by larger farms. Moreover, they did not form such a large burden for the tax farmer in case of insolvency, even if no new tenant was found. The lands were very easily leased out as *vague landen* and the impact of each individual bankruptcy was rather small. If a large farmer was declared bankrupt, he would have been forced out of his farm. In periods of war and trouble, it would be more difficult to find a replacing leaseholder with enough capital willing to run a farm.⁸⁹ In this way, the bankruptcy of a large leaseholder would severely handicap the ability of the tax farmer to collect the taxes in the future. For example, 44 per cent of the land in the parish in Uitkerke (1748), where Roosewalle was located, was part of four very large (>50 hectares) farms. Forcing the large farms into bankruptcy would therefore have been disadvantageous for the tax farmer: the inability to collect taxes would have induced the authorities to take the guarantees the tax farmers had provided.⁹⁰ Therefore, it was more advantageous in the long term to spare the largest leaseholders for a few years by deferring their taxes and collect these later in time. This meant that large leaseholders were in fact protected twice during war by both tax farmers and landowners. Because they owned a substantial amount of capital they were difficult to replace during wartime; not only as a taxpayer, but also as a leaseholder. Large farmers had indeed a great bargaining power due to

⁸⁶ Dombrecht, 'Plattelandsgemeenschappen', Van Onacker, 'Leaders of the pack?', pp. 226–9.

⁸⁷ B. M. Staw, 'The escalation of commitment to a course of action', *Acad. Management Rev.* 6 (1981), pp. 577–80.

⁸⁸ SAB Bruges, B.V. Registers, 5739–5741; 15600–15611, Ouytkerke 1680–1720.

⁸⁹ L. Vervaeke, 'Het Brugse Sint-Janshospitaal en zijn grote hoevepachters in de 15e en 16e eeuw: wederkerigheid en continuïteit in functie van voedselzekerheid', *Revue belge de philologie et d'histoire* 90 (2012), pp. 1132–42.

⁹⁰ Stalins, *Het Vlaems settingh-boecxken*, pp. 84–90.

the difficulty of finding replacements and the large rent arrears they could build up in a very short period of time.⁹¹

These reasons clearly indicate that large farmers and tax farmers in coastal Flanders were mutually dependent on each other for their survival. The tax farmers would allow large farmers to accumulate debt, while the large farmers protected the fiscal potential of the village. Their combined power enabled them to pull themselves together through a war, although at the cost of the smaller farms. As such, the political and economic ties of these village elites proved to be of crucial importance in the enlargement of farms in coastal Flanders.

XII

The high taxation and requisitions that forced the smaller leaseholders to default also had another side effect.⁹² During crises the lands of these bankrupt farmers were leased out at very low prices or at the cost of taxation. If no new leaseholder was found, these lands became *vague landen*: abandoned lands for which there was no taxpayer available and which were therefore leased out by the tax farmer.⁹³ As stated earlier, these *vague landen* were often used as pastureland and leased at discount prices, moreover no taxes had to be paid on this type of land. As the large farmers received deferral of tax payment, they were often able to lease these *vague landen* (or just the abandoned farms) and were left with enough capital to expand their flocks. When too many pieces of land became *vague landen*, this would increase taxes for the other tax payers as there were fewer tax payers to pay for the village taxes, forcing other smaller farms into bankruptcy. In fact, the castellany of the Franc of Bruges (*Brugse Vrije*) saw this as a serious issue with some large farmers evading substantial amounts of taxes by leasing *vague landen* at extreme low prices, sometimes even lower than what the actual taxes on these lands would have been if these were not *vague landen*. To deal with this problem, the castellany sent out an ordinance (formulated in 1684–1685) that condemned this practice, prohibiting it again in 1705. However, the large leaseholders continued to lease *vague landen* at extremely cheap prices.⁹⁴

In Uitkerke the surface of the *vague landen* rapidly rose during the most difficult periods of the wars, but also drastically decreased once the situation improved, as can be seen in Figure 9. For two years we know the surface of the *vague landen* leased by Roosewalle. In 1697, the farm leased almost 9 hectares (20 *gemet*) of *vague landen*; an expansion of more or less 9 per cent of the worked lands, whereas in 1705 this was 5.3 hectares (12 *gemet*).⁹⁵ After 1713 (end of the War of the Spanish Succession), Roosewalle would not lease *vague landen*.⁹⁶ Unsurprisingly, the leasing of *vague landen* decreased after the war. The leasehold market normalized in peacetime and landowners could find new leaseholders for their abandoned farms and lands.

⁹¹ De Wever, *Pachtprijzen*, pp. 196–8; Lambrecht, *Een grote hoeve in een klein dorp*.

⁹² Coornaert, *Heist en de Eiesluis*, p. 175.

⁹³ T. Lambrecht, 'Krediet en de rurale economie in Vlaanderen tijdens de 18de eeuw' (unpubl. PhD thesis, University of Ghent, 2007), pp. 56–8.

⁹⁴ SAB Bruges, Aanwinsten, 631, twee reglementen nopende de vague landen (1705), folio 26–7.

⁹⁵ AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle), 1697 and 1705.

⁹⁶ Or any other type of abandoned land. AGSB, rekeningen Ten Duinen, nos 144–5 (Roosewalle).

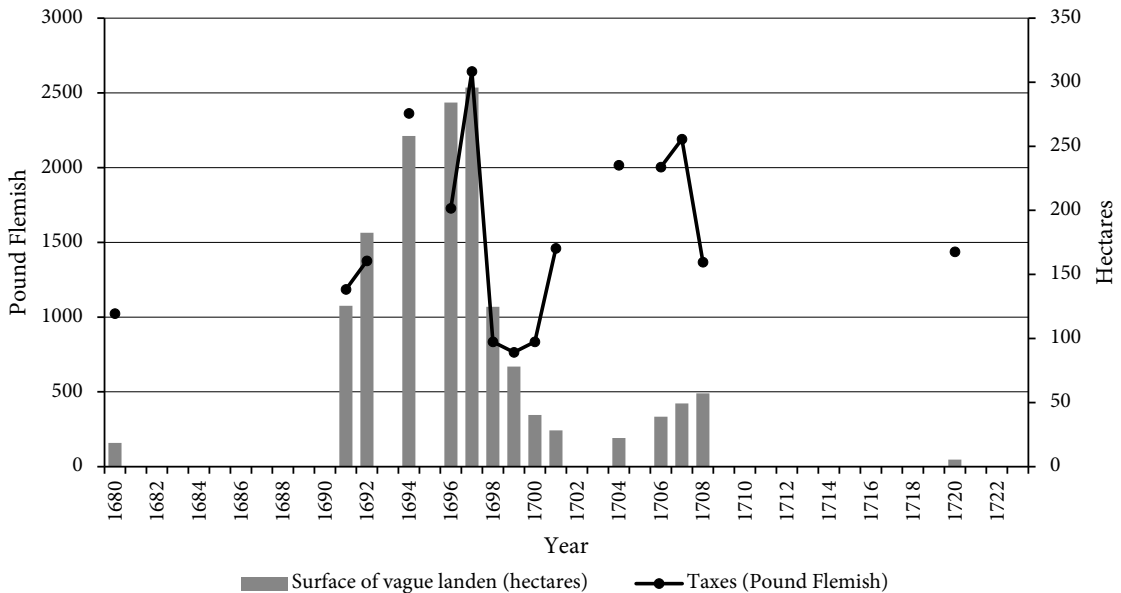


FIGURE 9. *Vague Landen* and taxes in the parish of Uitkerke (1680–1720): total taxes, surface area and amount of taxes that could not be levied on this land

Source: SAB Bruges, B.V. Registers, 5739–5741; 15600–15611, Ouytkercke 1680–1720.

These were not necessarily returning small leaseholders, larger farms would sometimes take this opportunity to incorporate these lands into their farm: Roosewalle would, for example, lease an area called the *warande* (approx. 4.5 hectares) during peace time. Moreover, the Roosewalle farm purchased almost 4.42 hectares (almost 10 *gemet*) of additional land in the period 1714–15.⁹⁷ This situation, together with the operational success of the Roosewalle farm – as described earlier on – during war years shows that the large farms profited from the misery of their smaller peers.

XIV

Earlier research has stated that the efficiency of large farms was the main reason for farm enlargement in the North Sea coastal area. While this paper does not dispute these findings, this research has identified an additional factor that accelerated farm enlargement in coastal Flanders during wartime. After an analysis of the Roosewalle farm, this article has shown how large leasehold farms in coastal Flanders were able to flourish in the crises of the late seventeenth and early eighteenth century at the cost of their smaller peers. The capital-intensive farms of coastal Flanders were hard hit by wars as wartime taxation seized part of their capital. The impact was so large that their efficiency advantages became negligible. Several methods were used in an attempt to ensure the survival of the farm. For example, farmers

⁹⁷ AGSB, rekening Ten Duinen, no. 145 (Roosewalle), 1718, 1714–15.

could ask the owners of the land to delay the payment of their rents.⁹⁸ However, this was not enough; as increasing losses during wartime would extend the need for additional credit. Leasehold farmers could borrow money from (semi-)professional moneylenders, but the lack of a collateral, such as land, was a serious hindrance in acquiring very expensive debt from these lenders. The case of Roosewalle shows that even farms that were directly exploited by their owners faced issues, but only approached money lenders as a last resort. Because there was a low level of reciprocity of transactions (buyers also selling their products to the seller) in coastal Flanders, credit facilitated by merchants or craftsmen was equally low. Therefore, the farmers in coastal Flanders turned toward tax farmers.

Being able to negotiate deferral of tax payments from tax farmers was of crucial importance to safeguard the capital needed to continue farm operations: not receiving deferral of tax payment could mean bankruptcy as this case has indicated. This study has demonstrated that smaller farmers were at a disadvantage in negotiating the deferral of tax payments, whereas large farmers/leaseholders were more easily allowed deferral of tax payment. Large farmers exercised great socio-political power during the negotiations of village loans and the appointment of local tax collectors. Moreover, the size of these farms and the scarcity of farmers willing (or able) to exploit large leasehold farms, gave them a considerable amount of economic power. Forcing large farmers into bankruptcy would have affected the fiscal potential of a village in the long term. A third argument that may have convinced the tax farmer to allow deferral of payment was the fact that small leaseholders could easily leave overnight with their movables, whereas a large leaseholder could not easily move with a huge flock/herd, several ploughs and so on.

While large farmers benefited from their privileges, farmers working on smaller farms were not allowed deferral of payment. When the arrears of these smaller farmers increased, the tax farmers were quick to declare these people insolvent. That the larger farmers were able to reach an agreement with these tax farmers (or at least could evade bankruptcy) meant that they had enough money to continue operations and even capitalize on the insolvencies of the small and middle-sized leaseholders. The abandonment of the small and middle-sized leasehold farms allowed large leaseholders to expand their farms by leasing *vague landen* (one-year leases of abandoned farms and lands at very low prices) during wartime and incorporate these farms via normal leases once the war was over. The small and middle-sized leaseholders that survived the war came out weakened, as they had not been able to benefit from the opportunity to temporarily expand their activities at a very low cost. Their financial frailty and the quick succession of wars further undermined their future prospective. This resulted in a reinforcing of inequality in which the rich farmers of coastal Flanders became richer and the poor increasingly became poorer.

⁹⁸ Lambrecht, 'Krediet en de rurale economie', p. 160.