

Differences between tithe accounts and the material reality behind them – the case of the Faeroe Islands

Munir millum tíggjundaroknskapir og materiella realitetin aftanfyri.

Lýst við dømum úr Føroyum

Rolf Guttesen

Honorary Senior Research Fellow, Department of Geography and Geology, University of Copenhagen. Oester Voldgade 10, DK-1350 Copenhagen K, Denmark, and

Adjunct Associate Professor, Department of History and Social Sciences. University of the Faroe Island, J. Broncksgøta 25, FO-100 Tórshavn, Faroe Islands

E-mail: rolfg@setur.fo

Abstract:

The rules for payment of tithe varied in the 19th century in the Faeroe Islands. Concerning wool tithe, there are some issues, never dealt with before, to be examined, as the tithe was paid for each slaughtered lamb, but the tithe was paid in wool. The problem is that the lambs and older sheep were slaughtered in autumn, while the wool was removed from the older sheep (not the lambs) in May and June. Therefore, the collection of wool could not wait for the slaughter in autumn. How was this problem resolved in practical terms,

and how was the collection organized? There was an 'on account' system that is described in this article. Another accounting system was practiced when it came to the young of the Manx Shearwater, called *lírar* in Faeroese. The material base of this tithe consisted of a limited number of units that could not be divided further into smaller units. Therefore, it was necessary over time to keep records of the distributed tithe and the arrears so that the three recipients, king, clergyman and church, could have their rightful share.

Úrtak:

Reglurnar fyri innlating av tíggjund vóru ymiskar millum sýslurnar. Viðvíkjandi ulla-tíggjund eru nøkur viðurskiftir, ið higartil ikki hava verið viðgjørd, sum skulu granskast. Hetta kemst av, at tíggjund verður latin fyri hvørt lamb, ið verður flett, men tíggjundin verður latin í ull. Problemið kemst av, at lombini verða flett um heystið, meðan ullin verður tikin av seyðinum, roytt, tíðliga á sumri. Innlating av ullini kundi ikki biðja til um heystið, tá seyðurin varð flettur, hon skuldi avroknast á Ólav-

søku. Hvussu bleiv hetta problem loyst uppá ein praktiskan máta? Tað visir seg, at har hevur verið eitt á-conto system, sum verður lýst í greinini. Eitt annað á-conto system hevur verið brúkt, tá lírar skuldu tíggjundast. Tann materielli realiteturin var eitt avmarkað tal av eindum, sum ikki kundi býtast í smærri eindir. Tað var tí neyðugt at føra roknskap, sum vísti hvussu tíggjundalírar vóru býttir, og hvussu eftirstøðan var, so at teir tríggar partarnir: kongur, prestur og kirkja, kundu fáa teirra rætta part.

INTRODUCTION

A tithe is an old church tax (from Old English: *teogoþa* „tenth“) , which has been paid in Denmark since the time of King Niels (1104-34) (Fenger 1989:106) and in Norway since that of King Sigurd Jorsalfarer (1103-30) (Hamre 1982). It can be assumed that the paying of a tithe must have been introduced in the Faeroe Islands in the 12th century. This tax was abolished in Denmark, and thus also in the Faeroe Islands with the Commutation of the Tithes in 1903.

Before the Reformation, the tithe was usually divided into four parts – for the bishop, the clergyman, the church and the poor. After the Reformation the king took the bishop's share and that of the poor usually disappeared.

Several sources of the tithes for the Faeroe Islands are preserved, partly in the accounts of the king's revenues (*Jarðarroknskapur*), partly in the church accounts (*Kirkjuroknskapur*). Accounts of the clergyman's tithe income has not yet been found. Other sources of a more local character can help to complete the picture

and assist with issues that are otherwise not addressed.

Tithe data have previously been considered from a historico-geographical perspective in a few articles: Guttesen (2003, 2004, 2005). In the first of these articles fluctuations in the tithe payment were related to fluctuations in weather conditions. The main thesis was that the butter tithe was linked to the amount of winter feed for the milking cows arising from the previous summer's grass production; while the wool tithe was linked to the weather conditions during previous winter. A hard winter would lead to large sheep mortality, resulting in a low wool tithe. The writer still considers the main thesis to be valid, but there are particularities in the method of collecting the tithe, and these are the focus of this article.

The so-called 'Matras Diaries' can be used to illustrate the problem. The Matras Diaries were written from 1790 to 1892 by the family Matras, who for most of that period leased the royal farm Uppistovufestið in the village of Norðoyri close to Klaksvík. These diaries, more thoroughly described in Guttesen (2001), contain detailed data for sheep farming and tithe payments in wool, while the cows and butter tithe is not even mentioned. In addition, they contain accounts for the capture of *lírar*, which are the young of the Manx Shearwater. The reason that the butter tithe is absent in the diaries may be because milking was part of the daily routine, and the tithe was payable by counting the number of cows on the farm on a particular day, probably in early July.

The accounts of the sheep and *lírar* are somewhat more complicated.

In an article on food production for the period 1584-1652 (Guttesen 2004:38), there were indications of payment for butter tithe: „*It looks as if there is some kind of payment on account or a hidden convention about the payment, as the payment has been in either 1 or ½ barrel of butter.*“ In a broader context, this peculiarity is the problem for this article.

Concerning the wool tithe

The common rules for payment of the wool tithe for the different districts of the Faeroes are detailed in Table 1. To present the problem simply, it may be asked whether a payment of a ‘Vog’ (Faeroese *vág* or 36 pounds) of wool corresponds to the slaughtering of 80 sheep, as applied generally? This may be correct or reasonable, but there are deviations and other complications, some of which being discussed in Guttesen (2004:39).

Table 1: Payment of wool tithe in different districts of the Faeroe Island.

<i>Place</i>	<i>tithe payment</i>	<i>for material equivalent</i>
Norðuroyar, Eysturoy, Vágar	1 vog unwashed wool	80 lambs slaughtered
Mikines	1 vog feathers	80 lambs slaughtered
Streymoy	1 vog uvasket uld	100 lambs slaughtered
Nolsoy, Hestur, Koltur	2 Gylden penge eller varer	100 lambs slaughtered
Sandoy	1 pair of coarse stockings	16 lambs born
Trøðum	1 vog unwashed wool	80 lambs born
Suðuroy	1 Guilder in knitted stockings	80 lambs slaughtered

Source: Guttesen (2004), West (1985), FLS-2: Jarðarroknaskapur 1810, FLS-3: Extract.

Unwashed and washed wool

When it comes to wool, the farmers paid this in unwashed wool to the sheriff in each district and he returned it to the bailiff in Tórshavn as washed wool. Thus, the washing of the wool must have been work that was performed by the sheriffs or their aides. In several places it is stated that unwashed wool lost 1/3 in weight after it had been washed (West 1985, Guttesen 2004).

Slaughtered or newborn lambs

Sandoy differs from the other islands in

that it paid for the number of born lambs, regardless of how many of them might have survived the spring and summer – slaughtering always took place in autumn. This can be assumed to be a relic from the days when the Norwegian Act of Christian V came into force in the Faeroes (Madsen 1999:71). It broke with the old custom of paying a tithe for slaughtered lambs, and demanded payment for every live lamb (Zachariassen 1961). Many problems arose in the attempt to enforce the new rule. For instance, a sheriff in Vágar was dismissed because he maintained the old

custom (Madsen 1999:71). The provisions of the Norwegian Act changed with the Commission Report of 1691 (Andersen 1895/1964:161)

Wool is taken from adult sheep in June, lambs are slaughtered in October

Besides the problems with varying rules for payment, there are some more issues to be examined, as the tithe is paid for each slaughtered lamb, but the tithes are paid in wool. The problem is that the lambs and older sheep are slaughtered in the autumn, mostly in September and October, while the wool is removed from the older sheep (not the lambs) in May and June.

It appears from the sheriff Matras's memorandum, the so-called *Omrædsedokument* (FLS-1), that tithes were due during the sheriff's second tour – for sheriff Matras in 1853 this took place from 11th to 18th July. It was approximately 2 weeks before *Ólavsøka* (St. Olaf's Day) 29th July, when all tithes, both in kind, cash and the corresponding accounts, should be filed. Therefore, the wool could not wait for the autumn's slaughter. How was this problem resolved in practical terms and how was it organized?

The sheriff's memorandum states as point 1 on the second tour to collect: „*Tithe wool, fish and cows to count*“¹ which is assumed to mean that the written accounts of these tithes must be created and closed. But the sheriff did not bring the commodities home with him, as that would create insurmountable problems. He had to arrange the transportation of

these goods, as stated in point 7 of the same document: „*Those men responsible for the transport² are summoned to carry the tithe at a fixed time and lodged at the Trade, and collect lists, especially on fish weight, and post them timely before St. Olaf's Day*“.³ It is thus 'Skydsskafferne' in each village, who are responsible for transporting goods to the tithe-collection site, called the Trade. This was probably the Royal Trade office in Tórshavn, but it could also at this time (1853), have been the branch of the Trade in Klaksvík.

The memorandum also mentions cow-tithe on the sheriff's third tour conducted in mid-August: „*The cow-tithe granted as far as possible in the butter, the rest in money*“.⁴ Here, then, follows some rates of return for money. It is not said directly that the butter tithe was to be collected on this tour, but it is a possibility.

The Matras Diaries on the wool tithe

Here the Matras Diaries can assist further. Relevant data have been extracted from the diaries for a 12-year period, estimated to be sufficient to reveal some significant issues (Table 3). Apart from the years, the Table has 10 numbered columns consisting partly of data directly from the diary, partly with figures calculated from rules, such as how many pounds of wool

2 In the document: Skydsskafferne

3 „Skydsskafferne tilsiges at besørge Tienden til bestemt tid transporteret og indleveret til Handelen; samt Lister, især paa Fiskens vægt, indsendt hertil betimelig før Olai.“

4 „Koetienden ydes saavidt muligt med Smør, det manglende med Penge“

1 „Tiendeuld, Fisk og Køer at tegne“

were to be paid in the tithe for a certain number of lambs.

Example: The diary's information on 1858

1858 can be taken as an example to understand the sheriff's mode of accounting. For this, the figures from the diary are shown in bold numbers in rows labeled D (=Diary). Thus, on January 13th, 9 male breeding lambs⁵ were taken (column 1). From June 2nd to July 3rd three activities are carried out: the newborn lambs are marked (i.e. have a distinguishing mark cut into their ears), they are counted (numbers in column 2), and the wool of the adult sheep is plucked. This year 186 lambs were marked. Furthermore, it is written: „*For tithe is collected 1 Vog and 18 pounds*“.⁶ This is specified in columns 3-4, which amounts to the smallest unit in pounds gives $(36 + 18) = 54$ pounds; column 4.

The amount of wool collected may be the amount that at this time, beginning in July, was estimated to be equivalent to the tithe of the number of lambs to be slaughtered in the autumn. In other words, an initial best estimate that also may be regarded as an 'on account volume.' Then the diary continues: „*After the tithe there could be slaughtered 120 lambs, but as in the recent autumn, inclusive the male breeding lambs, one lamb was slaughtered less than tithed (here used as a verb, RG) for, so to the*

next autumn there can be slaughtered 121 lambs, which is truly tithed for“.⁷

This statement includes two numbers from the previous year, namely a balancing from the previous autumn, where it was noted how the actual number of slaughtered lambs related to the collected on account numbers. Also included are figures for male breeding lambs that were taken in January.

The calculation is as follows: The collected wool, 54 pounds, equivalent to the tithe of 120 lambs (cf. the rules as outlined in Table 1 for Norðoyar). The previous year's slaughter was 10 lambs less than calculated (Table 3, year 1857, column 9). This figure should then be added to the current year. However, nine male breeding lambs had already been taken in January, so this figure must be subtracted now. Therefore, one can add 1 lamb to the 120 for which the wool is collected. Thus there may, as the quote above says, be slaughtered 121 lambs. Or: $120 \text{ plus } 10 \text{ minus } 9 = 121$; in the Table this is called the first adjusted number (column 6).

Summer brings the death of some of the newborn lambs and perhaps adult sheep too. In the autumn, according to the diary entries between October 7th and November 8th, a total of 147 lambs and sheep were slaughtered. A total of 186 lambs were marked in early summer,

5 The diary: *springlam*. Faeroese: *Brundar* or *brundseyður*

6 „Til tiende udlagt 1 Vaag og 18 pund“

7 „Efter tiendet vil der kunne slagtes 120 lam, men da der i afvigte Høst, med springlammene, ét lam mindre, er slagtet end tiendet, saa vil der næste høst kunne slagtes 121 lam, som rigtigt er tiendet for.“

Tabel 2: Formula to calculate the number of lambs that are to be slaughtered in a given year

General formula	Examples
Number of lambs equal to the collected tithe wool - <i>minus</i> number of male breeding lambs taken - <i>minus</i> too many or too few slaughtered last year = the adjusted number	1858: $120 - 9 - (-10) = 121$ 1859: $200 - 7 - (+27) = 166$ *) <hr/> *) The diary writes 167, an example of a calculation mistake; the diary calculates: $27+7=33$, but ought to be 34.

Table 3: Calculation of wool tithe and number of lambs to be slaughtered each year. 1856-67.

		1	2	3		4	5	6	7	8	9	10
		Male breeding lambs	Marked lambs	Collected wool			Coll. wool equal to number of lambs	First adjusted number	Second adjusted number	Lambs slaughtered	Slaughtered minus first adj.	Slaughtered minus second adj.
1855											-4	
1856	D	7	247	2	30	221	218			209	-9	
	cal.				102	227	218	224			-9	-15
1857	D	6	226	2	18	200	203			193	-10	
	cal.				90	200	203	203			-10	-10
1858	D	9	186	1	18	120	121			147	27	
	cal.				54	120	121	121			26	26
1859	D	7	208	2	18	200	167			175	8	
	cal.				90	200	166	166			9	9
1860	D	8	165	1	27	140	124			145	21	
	cal.				63	140	124	124			21	21
1861	D	7	215	2	14	213	185			191	6	
	cal.				86	191	185	163			6	28
1862	D	6	223	2	32	230	218			169	-47	
	cal.				104	231	218	219			-49	-50
1863	D	7	236	2	11	184	224			224	0	
	cal.				83	184	224	224			0	-0
1864	D	6	252	3	0	240	232			232	0	
	cal.				108	240	234	234			-2	-2
1865	D	5	247	2	27	220	214			216	2	
	cal.				99	220	215	215			1	1
1866	D	7	166	1	22	128	119			140	21	
	cal.				58	129	119	120			21	20
1867	D	9	165	1	32	150	120			138	18	
	cal.				68	151	120	121			18	17

Source: Matras Diaries. Diff. Years.

slaughtered numbers are 39 lower than the number of marked sheep. On the other hand, 26 more than estimated were slaughtered. In this case, the diary entry says 27 rather than 26 but this may be a clerical error. The diary ends with a reference to how this surplus must be offset at the next harvest: Therefore, 27 heads slaughtered more than tithed, which with male breeding lambs will be corrected in next year's tithe⁸

Control calculations of the diaries figures

As a rule, the calculated quantities and the quantities indicated in the diaries, should correspond, but they do not always do so. As there have sometimes been substantial discrepancies, it has been necessary, as far as possible, to re-assess the numbers. These recounted numbers are introduced in a new row, labelled cal. for calculations, and written in italics, immediately below the row of the raw data from the diary. These rows are, as mentioned before, labeled D, for Diary. The following calculations are made:

Column 4: Vog and pounds have been converted to the smallest unit of pounds, with 1 vog equal to 36 pounds. This is a straightforward conversion.

Column 5: How many lambs match the collected wool? Presuming that 1 Vog

or 36 pounds is paid for every 80 lambs (pounds in column 4 multiplied by 36/80). Comparing the figures in column 5, which are numbers from the diary, with the calculated numbers shown below in italics, then there are correspondences between the figures in 7 cases. In 3 cases there are minor variations of approximately one. But in 2 cases, 1856 and 1861, there remains a considerable deviation.

For the year of 1856 the number 221 is given in column 5, but the calculated figure is 227, which gives a difference of 6. The probable explanation is that Matras has written 221 and not 227, namely an error in calculation or a typing error in this case.

More serious is for 1861 where the same figures are respectively 213 and 191, a difference of 22. By scrutinizing the photocopy of the original handwritten document, the figure of 213 can be seen to be added to the original text in smaller letters above the line within a recumbent curly bracket. Working with the calculated figure of 191 lambs (column 5) will give balance with that at the end of the year stipulated that 6 more were slaughtered than estimated. Therefore, it is assumed that the figure of 213 is a typing mistake in the original document.

Column 6: Here the numbers in column 5, which shows the number of lambs corresponding to the collected wool, are adjusted for the male breeding lambs taken in January, and for the difference created by the balance from previous years (column 9), thus providing the calibrated numbers in column 6. The diary states a

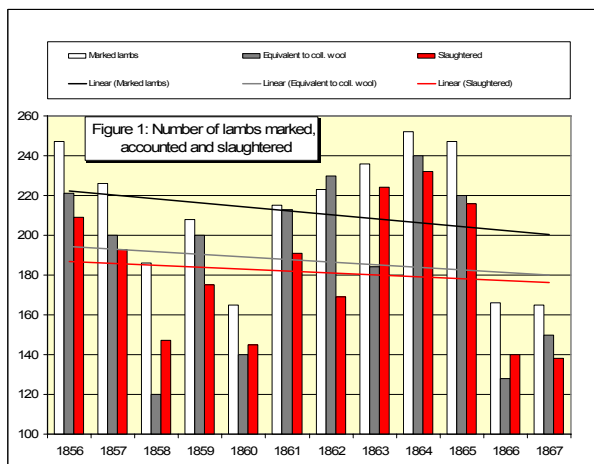
8 „Altså 27 stk. mere slagtet end tiendet, hvilket med springlammene vil berigtiges i næste års tiende“

number which is listed in bold font in the same column. The first adjustment is based on diary data for lambs corresponding to the collected wool. The calculation for 1856 may be used in illustration: $221 - 7 - (-4) = 218$. This is called the first adjustment in column 6 – in this case giving the same number as in the diary. In the Table there is a correspondence in 9 cases and a difference of one in 3 cases. The second adjustment uses the calculated numbers in column 5. The same equation as previously for 1856 will now have the form $227 - 7 - (-4) = 224$. These results are shown in column 7.

There follows the question of how great was the difference between the actual number of slaughtered sheep in autumn, and the adjusted, expected numbers? This figure reveals whether too much or too little paid on account in the settlement taking place on St. Olaf's Day. It says therefore, how much is to be equalized in the following year. The diary indicates a figure which is reproduced in column 9, which is the difference between the diary's number of lambs in column 6, and the number of lambs actually slaughtered (column 8). Here too, two calculations are made where the actual number of slaughtered lambs is subtracted from the first and second adjusted figures in columns 6 and 7. There appear to be significant differences in two cases, again it is 1856 and 1861, both of which can be traced back to the assumed clerical error, indicated for the examination of the values in column 5.

The amount of tithe wool collected does not always match the actual number of

lambs slaughtered. In general, it is the data for the paid wool tithe that are available in different documents and accounts. Exceptionally – as in the case of the Matras Diaries that contain far more detail about sheep farming, marking, collection of wool for the tithe, on-account calculations and much more – all the uncertainties discussed above and the built-in calculation routines can be considered. Regarding the difference between the collected wool tithe and the number of slaughtered lambs, as illustrated in Fig. 1, it may be expected that the cumulated values for the district or for the whole country will even out the discrepancies and provide relatively reliable estimates for these categories.



Conclusion on wool tithe

The conclusions of this analysis of the accounting procedures for the wool tithe payment is as follows:

1: The data for wool tithe in the King's or Church's account books do not exactly correspond to the number of lambs slaughtered. The general rules for

the payment (cf. Table 1), are modified pragmatically. 2: There has been an 'on account' system, necessitated by the wool tithes paid in advance of knowing exactly how many sheep and lambs are to be slaughtered later in the year in question. 3: There can be a few years with significant differences in the number of lambs corresponding to the tithe collected, and the wool settlement and the real number of slaughtered lambs. But this difference is estimated to be equalized at the district level. 4: The diaries show that there has been an effort to keep accounts and to make them as detailed and accurate as possible. There is no evidence of deliberate fraud or evasion. 5: There are a few writing and calculation errors in the accounts, but these are usually small.

CONCERNING THE LÍRAR TITHE

An analysis of specific conditions for the tithe of the *lírar* or young of the Manx Shearwater concerns one of the so-called 'small tithes' (West 1985: 58). This only had local significance and was of limited importance to society. A King's tithe of this kind went to pay the sheriff, who was the king's local official. This is examined here in an effort to clarify a special on account system.

The Manx Shearwater breeds in colonies at different places in the Faeroe Islands. Svabo (1782/1957: 60) said that these colonies have a tendency to move often. He mentioned one such colony which once was based on Skúvoy but moved to Lírabergr on Sandoy, and later to Høvdin or Trøllhøvdin, a small islet north of Sandoy. Svabo described the young of

the Manx Shearwater as „*very bold and pleasant, but easily become rancid, and, although salted, save only for a short time without losing much in taste*“ (p. 60) These birds dig deep burrows to their nests, and when the chicks are to be taken, a long stick with a hook on the end is usually used to extract them. According to Svabo around the year 1780 colonies were to be found in five locations: Trøllhøvdin, Kaldbak, Sørvágur, Viðareiði and Norðoyri. Matras reported receiving King's tithe of the Manx Shearwater from the following villages: Skálatoftir, Gerðar, Blankskáli, Viðareiði, Árnafjørður and Norðoyri. It is Viðareiði which supplies the vast majority (3-4 *lírar* annually), amounting to a total catch in that locality of 90-120 young birds.

Using 1848 as an example, the report of the diaries usually has this form: „*On August 25th they were here after the young of the Manx Shearwater and got in Høgne Kjadle 14, 1 returned; ⁹ in the East 15, 2 returned; and under Rogen 12; 1 returned.*“ It seems that the Manx Shearwater was taken in three different places, which as paraphrased into modern Faeroese spelling would be: Í Høgnahjalla, har Eysturi and undir Rókini. Immediately it is not clear what the word „*indslebt*“ – here translated as 'returned' – means. In conversation with Birni Hansen, who was copyholder in Uppistovufestið on Norðoyri (Guttesen 2000), it appeared that it referred to young birds that were so thin that they were released or returned into the cave again. 'Indslebt' is a Faeroism that

9 The diary uses the Dano-Faeroese word „indslebt“

derives from *sleppa inn*, meaning to let in or return. For several years the diary noted that one or two of the young had 'flown' or that one was dead.

The Matras Diaries show that in the 20-year period 1848-1867, there was a yearly catch of 30-40 the young. The highest number was 47, the lowest 16. The number to be allocated as tithe was therefore usually 3-4 birds to be shared between the king, clergyman and church. This is about one in each part. With 3 birds for sharing, it would not cause problems. But what of years when there were four birds to be shared, or possibly only one or two?

Here also is found a kind of on-account system, requiring book-keeping or accounting. The period analyzed is chosen so that it begins in a year that was in balance – that is where the three legitimate parties received their due part.

Analysis of the diary data on the líra tithe

The relevant information is summarized in Table 4 for the period 1848-1867. After this year there is a lacuna in the diary.

In the Faeroese calendar is one day, august 26th, called *Líradagur*, the day of the young of the Manx Shearwater, and Table 4 shows days around this when the young are taken. The earliest catch recorded is on August 23rd, the latest September 1st, i.e. a fluctuation period of 7-8 days, which may be a result of Sunday's location in a particular year, but perhaps more a question of the weather on those days and its relevance to the haymaking, which usually took place intensively during this period. It might be assumed for example, that work on the hay was accorded a higher priority than catching of Manx Shearwater chicks on days of good dry weather.

The catch was normally of 30-40 birds,

	Date in August	Total young captured	For tithe	Distribution K-P-C	Re-mainder K-P-C	Comments in the Diary
1848	25	41	4	1-1-2	0-0-0	"So even tithe, ie. all parties equal hitherto"
1849	25	39	4	2-1-1	0-1-1	"So then the parties lack each 1 units until next year after this round "
1850	27	37	4	1-2-1	0-0-1	"And thus the church lacks 1 to next year after this round"
1851	27	40	4	1-1-2	0-0-0	"Consequently even tithe"
1852	23	45	4	2-1-1	0-1-1	"New round, thus lacks the pri: and ch."
1853	25	42	4	1-2-1	0-0-1	"The church therefore lacks 1 after this round, ie until next year or more"
1854	25	47	5	2-1-2	0-1-1	"New round, now lacks the clergyman and the church "
1855	24	32	3	1-1-1	0-1-1	"So then lacks yet the clergyman 1, church 1, for the time being "
1856	26	34	3	1-1-1	0-1-1	"So then lacks the clergyman: 1, church 1"
1857	25	36	4	1-1-2	0-1-0	"So the clergyman lacks yet one against the other"
1858	28	38	4	1-2-1	0-0-0	"So then evenly to each thirds "
1859	26	21	3	1-1-1	0-0-0	During the period 1860-66 there is a balance, and no specific informative comments in the diary (my comment)
1860	28	28	3	1-1-1	0-0-0	
1861	24	37	3	1-1-1	0-0-0	
1862	25	29	3	1-1-1	0-0-0	
1863	27	28	3	1-1-1	0-0-0	
1864	19	32	3	1-1-1	0-0-0	
1865	26	24	3	1-1-1	0-0-0	
1866	28	28	3	1-1-1	0-0-0	
1867	27	16	1	0-1-0	1-0-1	"As stated before, the church lacks 1 young" (Obviously the king's part is forgotten in the text)
Total		674	68	22-23-23	1-6-8	

Table 4: Catch of the young of Manx Shearwater (líri) and distribution of the

tithe and the parties account for lacking tithe. King: K, Clergyman: P, and Church: C. Source: Matras-diaries

but it was higher in the first ten years (39 per year average), while the last ten years was less productive (averaging 28 per year). The first year, 1848, the accounts from the previous year are brought in into balance by the 4 young which are tithed are divided between the king who gets 1, the clergyman 1, but the church 2. The diary explains: „Now equal tithe, i. e. all parties equally until now¹⁰“. The next 5 years also had 4 *lírar* for distribution, so that when the king in 1849 had 2 *lírar* while the clergyman and church only had one each, the clergyman and church are each due one tithe líra for next year. Then continues the allocation and attempts to divide straight forwardly until you in 1858, when there was a full equalization, where neither party was owed any. It is written in the diary: So then evenly to each 3rd Party¹¹

Then there were 7 years in a row, when three birds were available for distribution, whereby each party had his own, and there were no past dues in the diary. 1867 was apparently a bad year, with only 16 young caught and only one was tithed to the clergyman, while the king and the church had to wait until the following year. But then the diary stops, with missing some years until 1874.

It is hard to see any pattern in the relationship between the number of birds taken for tithes and the tax base, i.e. the number of captured young. It appears, though, that it is not necessary to reach

the number of e.g. 30 before the third young is taken as a tithe. But it is clear that the total number of young caught in the period, 674, corresponds very nicely to the total tithe, which is 68, where 67 would be the perfect number.

The source used for this analysis of the tithe, the Matras Diaries, make visible the tithe payment from the producer, rather than from the recipient, as is the case in the king's or church records. It gives a complete picture of the total variation in catches over the years. If the tithe account for the Manx Shearwater had appeared for instance in the Church accounts, would then the years with no counts be registered as if there had been no catch at all? However, with knowledge of an on account system, it is evident that such figures should be interpreted with caution.

Conclusion on the tithe of *lírar*:

The material base of this tithe consists of a limited number of units that cannot be divided further in smaller units. It was therefore necessary over time to keep records of the distributed tithe and the arrears so that the three recipients could have their rightful share. This 'on account' system is of a different nature than that described for the wool tithe.

FINAL CONSIDERATIONS

These detailed analysis of differences between accounting and underlying material reality show that care must be taken when the tithe book-keeping statements are interpreted and used as proxy data for statements on the weather over different periods. The numbers in

10 „Altsaa jevn Tiende, dvs. alle Parter lige hiidindtil.“

11 „Altsaa jevnt til hver 3die Part.“

the wool tithe accounts may have to be adjusted by 10-20% in both directions. These differences have been equalized by an accounting system, described here, which has been necessitated by the fact that the wool tithe was paid at a time when the sheep had yet to be slaughtered.

For the young of the Manx Shearwater, an example of small tithe, it is shown that another accounting system was used. This was made necessary because of the restricted number of units that could not always be divided equally for distribution to the king, clergyman and church.

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