Inl of Ecclesiastical History, Vol. 74, No. 3, July 2023. © The Author(s), 2023. Published by 535 Cambridge University Press. This is an Open Access article, distributed under the terms of the Creative Commons Attribution licence (https://creativecommons.org/licenses/by/4. o/), which permits unrestricted re-use, distribution, and reproduction in any medium, provided the original work is properly cited. doi:10.1017/S0022046922002007

The Financing of Ministerial Stipends in the Established Church of Scotland: the Rural Parish

by JOHN W. SAWKINS Heriot-Watt University E-mail: J.W.Sawkins@hw.ac.uk

This paper describes and analyses the remuneration arrangements of Church of Scotland ministers serving rural parishes between 1815 and 1974. It constructs and deploys a new longitudinal and cross-sectional dataset, materially more extensive in range and scope than those previously developed, calibrating the absolute and relative level of stipend throughout the period. It offers a preliminary analysis of the economic consequences for ministers and the established Church of the process of fixing, or standardising, stipends in money terms from 1925 onwards, highlighting how this undermined the financial foundations of the Church's principal means of stipendiary funding.

The neglect of finance in the recent historiography of modern Christianity remains one of the most obvious barriers to the development of an enriched understanding of the emergence, growth and decline of church denominations.1 This contrasts with its earlier treatment by eighteenth- and nineteenth-century political economists and churchmen of the stature of Adam Smith and Thomas Chalmers who, in their writings, offered rigorous analyses of the part played by economic and financial forces in shaping religious outcomes.²

JEL = Journal of Economic Literature; JRSS = Journal of the Royal Statistical Society; NRS = National Records of Scotland; PP = Parliamentary papers; SCH = Scottish Church History

- ¹ Sara Flew, 'Money matters: the neglect of finance in the historiography of modern Christianity', in Peter D. Clarke and Charlotte Methuen, The Church on its past (Studies in Church History xlix, 2013), 430-43.
- ² See, for example, Adam Smith, An inquiry into the nature and causes of the wealth of nations, London 1776, repr. New York 1994, bk v, and Thomas Chalmers, On political economy in connexion with the moral state and moral prospects of society, Glasgow 1832.



A complementary, and equally inhibiting, neglect is to be found in the late twentieth-century economics of religion literature³ whose leading contemporary scholar, Laurence Iannaccone, noted a decade ago that 'Strange as it may seem, the economics of religion has yet to pay much attention to financial matters. In fact, one learns much more about the financial activities of religious institutions from historians, sociologists, and religious leaders, than from economists.' Despite these adverse assessments, a growing number of US-based scholars have recently advanced fruitful dialogue between the disciplines,⁵ framing research agendas aimed at addressing a number of poorly understood church finance-related questions. To date these have focused primarily, but not exclusively, on North American Protestant denominations.⁶

In the context of Scotland, contemporary scholars have explored the general area through the lens of clearly focused and carefully researched local case studies. Examples covering different aspects of church finance in the post-Reformation period include Callum Brown's study of pewrenting in nineteenth-century Glasgow, John McCallum's survey of ministerial stipends in late sixteenth- and early seventeenth-century Fife, and J. W. Sawkins and E. Bailey's analysis of early twentieth-century ministerial stipend cross subsidy in the United Free Church of Scotland.⁷ Whilst

Their contributions in this area are discussed by Charles G. Leathers and Patrick J. Raines, 'Adam Smith and Thomas Chalmers on financing religious instruction', *History of Political Economy* xxxi/2 (1999), 337–59, and John W. Sawkins, 'Financing stipend: the post-Reformation established Church in Edinburgh', *SCH* li (2022), 1, 26–52.

³ The leading surveys of the economic literature are Laurence R. Iannaccone, 'Introduction to the economics of religion', *JEL* xxxvi/3 (1998), 1465–95; Rachel M. McCleary (ed.), *Oxford handbook of the economics of religion*, Oxford 2011; and Sriya Iyer, 'The new economics of religion', *JEL* liv/2 (2016), 395–441. Iannaccone's pioneering work, in particular, has done much to promote interest in the field amongst economists.

⁴ Laurence R. Iannaccone and Felder Bose, 'Funding the faiths: toward a theory of religious finance', in McCleary, *Oxford handbook*, ch. xvii.

⁵ An early example in the 1990s, noted in Flew, 'Money matters', was a project on the 'Financing of American Religion' carried out by the Institute for the Study of American Evangelicals at Wheaton College. McCleary, *Oxford handbook*, brings together a number of eminent scholars in the field offering comment on potentially fruitful research areas.

⁶ See, for example, Mark A. Noll (ed.), God and mammon: Protestants, money, and the market, 1790–1860, Oxford 2002.

⁷ Callum G. Brown, 'The costs of pew-renting: church management, church-going and social class in nineteenth-century Glasgow', this JOURNAL xxxviii (1987), 347–61; John McCallum, 'Poverty or prosperity? The economic fortunes of ministers in post-Reformation Fife, 1560–1640', this JOURNAL lxii (2011), 472–90; J. W. Sawkins and E. J. Bailey, 'Ministerial stipend cross subsidy in the United Free Church of Scotland', SCH1/1 (2021), 1–27. See also R. T. D. Glaister, 'A comparative study of estates of ministers and schoolmasters in Roxburghshire in the nineteenth century', Scottish Historical Review lxii (1983), 150–2; Ian Whyte, 'Ministers and society in Scotland, 1560–c.1800',

general, economic and church histories of Scotland touch lightly, if at all, on matters of ecclesiastical finance,⁸ the theme surfaces often in a number of historical studies of social, political and economic events and change in the early modern and modern eras.⁹ There is, however, an important exception to the broad neglect of the area in the landmark work of J. N. Wolfe and M. Pickford, claimed by the authors, with justification, to be the first comprehensive economic analysis of an institutional Church.¹⁰

In this work Wolfe and Pickford comprehensively describe and analyse the financial affairs of the established Church in the mid-1970s, drawing on (then) contemporary data stretching back to the late 1920s, ¹¹ in order to frame and analyse proposals designed to improve its financial position and prospects. Topics covered included: the Church's income and expenditure, financing of the ministry, fund-raising, stewardship, property and investments. This pioneering economic *tour d'horizon* is rich in suggested avenues for further research. However, with a very small number of exceptions, ¹² most of these have remained unexplored. ¹³

in Colin MacLean and Kenneth Veitch (eds), *Scottish life and society*, Edinburgh 2006, 433–51; and Chris R. Langley, Catherine E. McMillan and Russell Newton, *The clergy in early modern Scotland*, Woodbridge 2021.

⁸ For general histories see T. C. Smout, A history of the Scottish people: 1560–1830, London 1969, and A century of the Scottish people: 1830–1950, London 1986; T. M. Devine, The Scottish nation: a modern history, 1700–2007, London 2012; and I. G. C. Hutchison, Industry, reform and empire Scotland, 1790–1880, Edinburgh 2020. For church histories see J. H. S. Burleigh, A church history of Scotland, Oxford 1960; A. L. Drummond and J. Bulloch, The Church in Victorian Scotland, 1843–1874, Edinburgh 1975, and The Church in late Victorian Scotland, 1874–1900, Edinburgh 1978; A. C. Cheyne, Studies in Scotlish church history, Edinburgh 1999; and Andrew T. N. Muirhead, Reformation, dissent and diversity: the story of Scotland's Churches, 1560–1960, London 2015.

⁹ Leading examples include Callum G. Brown, *Religion and society in Scotland since* 1707, Edinburgh 1997, and Stewart J. Brown, *Thomas Chalmers and the Godly commonwealth in Scotland*, Oxford 1982; *The national Churches of England, Ireland, and Scotland*, 1801–46, Oxford 2001; and 'After the Disruption: the recovery of the national Church of Scotland, 1843–1874', *SCH* xlviii/2 (2019), 103–25.

¹⁰ J. N. Wolfe and M. Pickford, *The Church of Scotland: an economic survey*, London 1980, p. xv.

In 1929 the Church of Scotland united with the United Free Church of Scotland.

Exceptions include studies of ministerial stipends in the Church of Scotland and the Free Church of Scotland. These include Sawkins, 'Financing stipend'; I. Smith, J. W. Sawkins and R. I. Mochrie, 'Money, sex and religion: the case of the Church of Scotland', Scotlish Journal of Political Economy liv/2 (2007), 195–219; and John W. Sawkins, 'Ministerial stipends in the Free Church of Scotland: Edinburgh 1843–1900', Records of the Scotlish Church History Society xli (2012), 71–112.

¹³ R. I. Mochrie and J. W. Sawkins offer an extensive nineteenth-century bibliography of quantitative sources of information in 'A bibliography of sources of quantitative data for studies in the economic history of the Scottish Churches in the mid-nineteenth century', *Records of the Scottish Church History Society* xxxviii (2008), 45–81. Iannaccone

This neglect has led to a position in which existing historical narratives of nineteenth- and twentieth-century Scottish church denominational development remain deficient in insights relating to finance; specifically those analysing the way in which economic incentives drive individual behaviour, and thereby shape organisational outcomes. ¹⁴ One of the most significant of these deficiencies relates to the returns to labour – i.e. the direct stipendiary remuneration, absolute and relative, of the clergy – the impact of this on the composition of the ministerial labour force (its quantity and quality), and whether this is causally linked to the organisation's development. ¹⁵ Absent foundational work, constructing and analysing remuneration data collected over an extended period of time on a consistent basis, this critical aspect of church denominational development, also a central and rudimentary analytical focus within mainstream labour economics, ¹⁶ is inhibited.

This paper addresses this gap in the literature in two ways. First, in relation to the question of clerical remuneration, it describes, analyses and calibrates the arrangements of the majority of the established Church of Scotland's ministers between the early nineteenth and the late twentieth century. In doing so it constructs and deploys a longitudinal and cross-sectional dataset relating to direct stipendiary clerical remuneration, materially more extensive in range and scope that those previously developed for the profession. Second, it offers the first preliminary analysis of the economic consequences for ministers and the established Church as a whole, of the process of fixing, or standardising, stipends in money terms from 1925 onwards. It thereby enriches the understanding of Scottish clerical

and Bose note that 'The economics of religion is awash in unexamined financial data, and we can use it to improve models, test predictions, and import insights from main-stream economics and finance': 'Funding the faiths', 11n.

¹⁴ Financial data is considered by some economists as superior in reliability to membership and attendance data for the purposes of analysing the development of religious organisations. Leading sociologists have deployed membership and attendance data in framing and testing hypotheses, for example S. Bruce, 'Secularization and church growth in the United Kingdom', *Journal of Religion in Europe* vi/3 (2013), 273–96, and *God is dead: secularisation in the West*, Oxford 2002. In some contexts the reliability of such data remain contested. Alternatively Iannaccone and Bose argue that 'Faced with skepticism about the accuracy and consistency of attendance and membership rates reported by individuals or institutions, the obvious alternative is to follow the money': 'Funding the faiths', 1.

¹⁵ Within this general area and over this period very little has been written on the funding of the ministry and economic fortunes of the clergy in absolute and relative terms. A. J. H. Gibson, *Stipend in the Church of Scotland*, Edinburgh 1961, is the standard reference work. Some calibrated analyses are offered in Wolfe and Pickford, *The Church of Scotland*, and Sawkins, 'Ministerial stipends', and 'Financing Stipend'.

¹⁶ See, for example, Kevin J. Murphy, 'Executive compensation', in Orley C. Ashenfelter and David Card (eds), *Handbook of labor economics*, iii/B, Amsterdam 1999, 2485–563.

remuneration across more than a century, and also lays the necessary foundations for future studies of the causal link between clerical remuneration and denominational development.

The paper proceeds by drawing on existing literature to contextualise a description of the system of teinds, or tithes, which, from the time of the Reformation, funded the stipends of the vast majority of the established Church's clergy. ¹⁷ The existing literature is extended through the subsequent description of the initiation and progress of stipend standardisation.

Teinds and ecclesiastical stipends

The first record of the custom of giving a tenth – or teind – of the produce of land for religious purposes in Scotland dates from the reign of King Edgar (1097–1107); the grant being made by an Anglo-Norman knight over lands in the parish of Ednam near Kelso.¹⁸ The practice spread rapidly in the later Middle Ages, surviving the convulsions of the Reformation, to become the principal means by which stipends of Church of Scotland ministers were funded.

In Scotland the teinds were originally a separate legal 'estate' attaching to land, rather than a burden on land itself. They were expressed in terms of quantities of various grains grown in a locality, ¹⁹ with parish ministers legally entitled to draw an agreed fixed stipend payment in 'victual', that is in kind, directly from the fields. This arrangement however proved cumbersome, contentious and inefficient in operation; consequently, in 1808, a parliamentary act²⁰ regularised and reformed the system.

The 1808 act required teind-holders (generally local landowners) to make payment of stipend in money, rather than in victual. For this purpose valuation of the quantities of grain, in which the stipend was fixed, was made using prices set, or struck, at annually convened county fiars courts. The fiars prices varied according to type of grain, year and geographical location. Consequently the stipends of ministers rose when agricultural prices increased, and declined when they fell.

Across all parishes the minister's stipend was the primary charge against the teinds. In some parishes the whole of the teinds were applied to the

¹⁷ The exceptions were of three kinds. First, ministers serving parliamentary parishes located in the Highlands and Islands where stipend was supported through an annual central government grant; second, ministers appointed to burgh churches in Scotland's principal towns; and third, ministers serving churches in which stipends were met from income of endowments raised by private subscription: Gibson, *Stipend in the Church of Scotland*, 30–1.

¹⁹ Typically wheat, barley, oats, pease, bear, rye and oatmeal.

²⁰ 48 George III, c. 138, An act for defining and regulating the powers of the Commission of Teinds, in augmenting and modifying the stipends of the clergy of Scotland, 30 June 1808.

payment of the minister's stipend, in which case the teinds were said to be 'exhausted'. In other parishes 'unexhausted' teinds, i.e. those which were not applied to support the minister, were retained by the landowner. A legal process existed whereby application could be made for augmentation of stipend from unexhausted teinds within a parish; i.e. a transfer of the product of the teinds from the teind owner to the minister. However unexhausted teinds in one parish could not be transferred to another.²¹ Consequently the value of stipend varied across parishes.

By themselves the teinds were often insufficient to supply an adequate annual income to individual parish ministers. Consequently in 1810²² and 1824²³ parliament voted financial aid to the Church for the purpose of making up to £150 *per annum* stipends in parishes where the teinds had been exhausted. Nevertheless, as the process of augmentation proceeded throughout the nineteenth century, the capacity of the teinds to finance ministerial stipends progressively eroded.

Other sources of finance

Whilst the overwhelming majority of ministerial stipends continued to be funded in whole or in part by the teinds throughout the nineteenth century, three other means of finance were also in play. First, direct payment from local burgh revenues to ministers employed in over forty parish churches, located in the larger towns and cities: the burgh churches. ²⁴ Second, payment from the government exchequer to ministers employed in forty-two parliamentary churches located in the sparsely populated and economically poor Highlands and Islands. ²⁵ Third, stipends derived from endowments provided by voluntary donation to support the establishment of new chapels and churches in densely populated, urban

²¹ The arrangements and their operation in relation to the Court of Teinds are set out fully in Nenion Elliot, *Teinds or tithes and procedure in the Court of Teinds in Scotland*, Edinburgh 1893.

²² 1810 – Act 50, George III, c 84, Teinds Act, 1810. Alexander A. Cormack notes that 'Parliament ordered a sum of £10,000 to be paid yearly to the Church of Scotland to make the stipend a minimum of £150 per annum in such cases [of exhausted teinds]': *Teinds and agriculture: an historical survey*, London 1930, 162.

 23 5 George IV, c.72, Teinds Act 1824. Accounts of poor parishes with a stipend less than £150 *per annum* were ordered to be submitted to parliament every five years for augmentation. Where teinds had been exhausted a further central government grant was used to make good the deficiency: Cormack, *Teinds and agriculture*, 162–3.

²⁴ A full list of the burgh churches is contained in the ninth schedule of the Church of Scotland (Property and Endowments) Act 1925 c.33. An authoritative description of the history of burgh church financing in Edinburgh is contained in Duncan Maclaren, *History of the resistance to the annuity tax*, Edinburgh 1836.

 25 5 Geo IV, c. 90, Church Building (Scotland) Act 1824. This provision supported a stipend of £120 *per annum* plus a manse.

areas.²⁶ And it was this third means of finance that grew in scale and significance from the 1830s onwards.

Despite repeated attempts by Chalmers and other leaders of the Church to persuade the government of the day to fully endow new places of worship no additional government money was secured. Consequently, funding by private, voluntary donation was sought to meet essential running costs. This church extension campaign to extend the work of the Church, in cities and other populous places, led to around 200 chapels being built between 1834 and 1841.²⁷

The financial position of the new chapels was, however, fragile; and was further weakened when, in 1843, a third of the clergy and up to a half of the membership left the established Church in protest over state interference in ecclesiastical affairs. Prompted to act, but still opposed to using Exchequer funds for the purpose of church endowment, the government passed legislation the following year to remove procedural barriers to the establishment of new parishes. The act of 1844²⁸ permitted the establishment of parishes, *Quoad sacra*, if an endowment sufficient for the funding of a stipend of £120 *per annum* could be raised. The required capital sum for each church was approximately £3,000; consequently, to fully endow all 200 chapels, around £600,000 was required.

The immense fundraising task began in earnest in 1846. Led energetically by James Robertson, professor of church history at the University of Edinburgh and convener of a General Assembly Endowment Committee, funds accumulated rapidly. By the time of his death in 1860 around £180,000 had been raised, with the campaign itself ultimately realising around £400,000 providing endowments for 150 new parish churches, many in economically deprived areas.²⁹

Thus, by the last decade of the nineteenth century, the overall position in relation to the financing of the stipends of ministers of the Church of Scotland was as follows:³⁰ in 880 parishes ministerial stipends were funded in whole or in part from teinds; in 476 parishes the teinds had been fully exhausted and no further augmentation was possible;³¹ in fifty

 $^{^{26}}$ The leading role of Chalmers in this campaign is set out comprehensively in Brown, *Thomas Chalmers*.

²⁷ Chalmers lobbied parliament between 1835 and 1838, to provide state endowments for the chapels. The Whig government declined to support his proposals: ibid.

²⁸ 7 and 8 Vic, c.44, New Parishes (Scotland) Act 1844.

²⁹ A comprehensive description of the work is offered in Brown, 'After the Disruption', 103–25.

³⁰ See Eliot, *Teinds or tithes*, 165. The position is that at 20 July 1892.

 $^{^{31}}$ PP, C 90, *Teinds*, &c. (Scotland), 90. London 1888. At this time the annual value of the teinds was £375,678. Of this total £242,330 had been appropriated to payment of stipend and communion elements, with £133,348 being unexhausted.

parishes stipends were financed by burghs and in forty-two parliamentary churches in the Highlands and Islands by central Government Exchequer grant; and finally, in 370 *Quoad sacra* parishes, stipends were funded through endowments raised by voluntary giving.

Thus voluntarily contributed endowment funds were increasingly being relied upon to fund ministerial stipends, as the capacity to secure additional finance from unexhausted teinds diminished. At the same time the Church began to call publicly for reform of the teind system, still a critical source of finance, focusing its concern on the way in which annual fiars prices were struck.

Fiars courts

Although originally required to determine the value of crown and church rents and duties, by the early nineteenth century the primary use of annually determined fiars prices had become the fixing of ministerial stipends. Scotland's county sheriffs convened fiars courts annually, inviting a jury to receive evidence on prices realised for different types and qualities of grain grown within the county at a particular point in the year.³² From 1810 a statutory return of prices was made to the Teind Office in Edinburgh.³³ This central ingathering of information from across the country, together with information published in the local press on fiars court procedure and outcomes, revealed the extent of variation in practice as between county fiars courts, which Paterson (1852) noted to be 'different, inconsistent and contradictory', with the methods of striking fiars themselves 'loose, inefficient and incorrect'.³⁴

The main differences in practice related to weights and measures, timing and valuation practice for varieties of grain. Prior to the passing of legislation³⁵ in 1824 promoting the general adoption of the imperial system, counties were at liberty to adopt different standard weights and measures.

- ³² The history and working of fiars courts between the mid-sixteenth and the late eighteenth century is covered comprehensively by A. J. S. Gibson and T. C. Smout in *Prices, food, and wages in Scotland, 1550–1780*, Cambridge 1995.
- ³³ An Act of Sederunt of 5th July 1809 required annual fiars price returns to be made to the Teind Office.
- ³⁴ G. Paterson, An historical account of the fiars in Scotland, with remarks on the present modes of striking them, and suggestions for a more uniform procedure without prejudice to existing interests, Edinburgh 1852, 4.
- 35 Imperial weights and measures were required under the 1824 Act [5 Geo IV. c 74 Weights and Measures Act 1824], amended and rendered perpetual by another [5 & 6 William IV, c. 63 Weights and Measures Act 1835] with effect from 1 January 1826. Later legislation, including 41 & 42 Victoria, c 49 Weights and Measures Act 1878, section 71, further tightened up practice, noting explicitly that 'the Fiars Prices of all grain in any county shall be struck by the imperial quarter'.

It was therefore not until 1826 that local custom and practice began to give way to a nationally-prescribed approach, a process which took several years to embed. On timing, county sheriffs were at liberty to convene hearings to strike fiars prices in different months of the year. Most took place from early February to the middle of March; however in Orkney and Shetland, for example, fiars were traditionally struck in May. Finally, on valuation, different counties valued different types of grain, with some having one price per type of grain and others having different prices for different qualities of the same grain.

These and other inconsistencies were a source of frustration and concern to the established Church and its clergy, prompting regular reports on the deficiencies of the system at annual General Assembly meetings.³⁶ Eventually a government departmental committee, appointed in 1911 by the Scottish Office and the Board of Agriculture and Fisheries, investigated and reported its findings:

Besides the lack of uniformity, the evidence of the agricultural bodies and of the representatives of the ministers shows that there are several points, some of them applicable to only a few counties, others more general, in which the present practice is open to grave objection. Among these are, (1) the composition of the jury, (2) insufficient quantity of evidence, (3) unnecessary burden of attendance on jurors and witnesses, (4) limitation of the evidence to too short a period of the year, (5) acceptance of evidence without a schedule of particulars, (6) want of opportunity to examine the schedules, (7) inaccurate method of calculating the Fiar of meal, (8) calculation of the Fiars by prices alone, instead of by quantities and prices, (9) acceptance of evidence of prices which include cost of carriage, (10) calculation by an artificial standard of weight instead of by the natural weight of the bushel. Under each of these heads there is evidence in one county or another of serious error.³⁷

The movement to reform these unsatisfactory arrangements was interrupted by the First World War. However post-war it resumed, being given new momentum by church union negotiations involving the Church of Scotland and the second largest Presbyterian denomination, the United Free Church.

³⁶ See, for example, Church of Scotland, *Report of the Committee on Fiars prices to the General Assembly of the Church of Scotland*, Edinburgh 1895, 1070: 'In actual working it may be questioned whether any mode of payment could be invented more uncertain in results, more antiquated in principle, and in operation more troublesome to all concerned.'

³⁷ Committee on Fiars Prices in Scotland, Report of the departmental committee appointed by the Scottish Office and the Board of Agriculture and Fisheries to enquire and report upon fiars prices in Scotland, Cd 5763, London 1911, 6. See also Committee on Fiars Prices in Scotland, Minutes of evidence taken before the departmental committee appointed by the Scotlish Office and the Board of Agriculture and Fisheries to enquire and report upon fiars prices in Scotland., with appendices and index, Cd 5764, London 1911.

Stipend standardisation and minimum stipend

In early church union discussions between these two denominations, a key obstacle to progress had been the question of the established Church's control over its property and endowments and the extent to which it was able to exercise its property rights free of state interference.³⁸ To put this beyond all legal doubt, the Church of Scotland (Property and Endowments) Act 1925, was passed by parliament.³⁹ This act transferred to General Trustees of the Church all property (churches, manses and glebes), burdens of maintenance and endowments, and made provision for the standardisation of stipend.

In relation to stipend the act abolished the link between it and the variable price of grains (victual), fixing – or standardising – the amount payable by teind holders for all time. The fixed monetary value of the standardised stipend was to be calculated using average prices for grains, county by county, over the fifty-year period 1873–1922, with the addition of a further 5 per cent The act affirmed the principle of payment in money rather than victual, requiring this payment to be made by the teind holder to the Church of Scotland's General Trustees, rather than the local parish minister. The process of standardisation was to occur in one of three circumstances. First, automatically, when a parish fell vacant. Second, if requested by an incumbent minister. Third, if requested by the General Trustees of the Church.

Following years of buoyant prices immediately after the First World War, agriculture along with the rest of the economy experienced a prolonged period of depression in the 1930s. With average prices fixed under the act being substantially higher than those prevailing in the market, many ministers elected to standardise their stipends during this decade,⁴¹ thereby reducing uncertainty relating to their income and, in the short run, securing financial advantage when compared with the teind

³⁸ A detailed description and analysis of the protracted union negotiations is offered in Douglas M. Murray, *Rebuilding the Kirk: Presbyterian reunion in Scotland, 1909–1929,* Edinburgh 2000. ³⁹ See https://www.legislation.gov.uk/ukpga/Geo5/15-16/33/schedule/FIRST/enacted>.

 $^{^{40}}$ Under the 1925 Act all charges not exceeding 1s. were extinguished (Section 15). Charges between 1s. and under £1 had to be redeemed by payment of a capital sum (Section 14). Those over £1 could be redeemed on the election of the teind holder (Section 12).

⁴¹ Annual Reports of the Church of Scotland General Trustees to the General Assembly recorded, intermittently, the number of stipends standardised by vacancy and by election. In 1930 the numbers were 38 by vacancy and 19 by election. In 1933 only 5 were standardised by vacancy and 51 by election: Church of Scotland, Report of the Church of Scotland General Trustees to the General Assembly of the Church of Scotland, Edinburgh (annual).

arrangements. Consequently standardisation proceeded rapidly through both vacancy and election. Of the 880 parishes covered by the terms of the act, 778 had standardised stipends by 1940. That number stood at 840 in 1950, 870 in 1960 and 878 in 1970. The last of the parish stipends to be standardised was the parish of Dunblane in 1974 when, under the Local Government (Scotland) Act 1973, county fiars courts were abolished. This act finally brought to a close a centuries-old system of ministerial stipend payment.

A further significant stipend-related outcome of the church union negotiations was the introduction, in 1929, of a minimum stipend for ministers of both uniting branches of the Church. The amount set for that year was £300 plus a manse, with an internal transfer of church funds being the means by which ministers paid less than this amount were compensated. The 1929 Report by the Committee on the Maintenance of the Ministry to the General Assembly of the Church of Scotland recorded that 'It was estimated [pre-Union] that to raise all the Livings of the Church on behalf of which applications for grants had been received, to a minimum of £300 and a manse would require a sum of about £20,500. The Committee agree that this should be done, and that the balance required should be taken from the Vacant Stipend Fund.'45

Minimum stipend arrangements continued in the united Church with periodic increases as funding permitted.

The typical rural parish: Blackford

Having described stipend financing arrangements in general terms an analysis of how these operated in the context of a typical rural parish is now offered, the aim being to illustrate, analyse and calibrate the changing economic fortunes of the established Church's clergy in a specific parish area from the early nineteenth to the late twentieth century.

For this purpose three key criteria are used as the basis of parish selection. First, its identification as a rural area with a predominantly agriculturally based local economy in the first (Old), second (New) and third

⁴² From Church of Scotland, Report of the Church of Scotland General Trustees to the General Assembly of the Church of Scotland, Edinburgh (annual).

⁴³ Information obtained through the author's correspondence with The General Trustees' Secretary's Department of the Church of Scotland.

⁴⁴ 'The courts for striking the fiars prices for the counties of Scotland shall no longer be held, and accordingly no payment becoming due after the appointed day shall be calculated by reference to fiars prices': Local Government (Scotland) Act 1973, Section 28 (1).

⁴⁵ Report by the Church of Scotland, Report of the Committee on the Maintenance of the Ministry to the General Assembly of the Church of Scotland, Edinburgh, 29 May 1929, 568.

(mid-twentieth century) *Statistical accounts of Scotland*. Second, its location on mainland Scotland, thereby ruling out the more remote island areas. Third, the availability of historical quantitative data relating to teinds and ministerial stipend over a period of more than a century. From amongst the subset of areas meeting these criteria, the parish of Blackford, in the county of Perthshire, is selected.

The first or *Old statistical account* of the parish, written by the Revd John Stevenson in 1792, in describing its rural character in detail, gave a decidedly downbeat summary of Blackford's general situation and agricultural potential. 'The soil in the parish is not good ... Some few spots, that have been long cultivated are tolerably fertile when the season is good: but the far greater part of the ground in tillage has not the smallest pretensions to fertility. But bad as the soil is, the climate is still more unfavourable.' ⁴⁶

A ministerial successor, the Revd John Clark, writing the second or *New statistical account* gave an altogether more upbeat assessment. Writing in 1837 he stated that

The south part of the parish is traversed by the Ochil Hills and affords good pasture for sheep. The middle is formed by the extensive Moor of Tullibardine, which is covered with young plantations. The northern part consists of rich and well cultivated lands ... There have been many and great improvements in the parish within the last twenty years. The chief of these the formation of roads, which opened new channels for intercourse, and supplied new means for improvement. With improvement of the soil the circumstances of the people have improved.⁴⁷

In the third (1950) *Statistical survey* account, authored by D. S. Stewart JP, both the arrival of the railway and some light industry were referenced. However, whilst the improved transportation links were associated in the account with changes in the way of life, Stewart noted that the population and the village itself had not increased in size or changed in character over the last century and that the local economy continued to be agriculturally based:

These local shops, joinery works and railway give employment to quite a number, but the largest number of people are employed in agriculture. A large force of workers, male and female, are engaged in planting, harvesting and marketing potatoes.⁴⁸

⁴⁶ Sir John Sinclair, The statistical account of Scotland: drawn up from the communications of the ministers of the different parishes, No.23, County of Perth, Blackford, Edinburgh 1792.

⁴⁷ The new statistical account of Scotland, by the ministers of the respective parishes, Edinburgh 1834–45, https://stataccscot.edina.ac.uk/static/statacc/dist/home presbytery of Auchterarder, synod of Perth and Stirling, May 1837.

⁴⁸ D. S. Stewart, 'The parish of Blackford', in David B. Taylor (ed.), *The third statistical account of Scotland: the counties of Perth and Kinross*, Coupar Angus 1979, xxvii, ch. lxiv at p. 502.

Records relating to ministerial stipend, maintained between 1815 and 1932 under the auspices of the parish church's kirk session, were deposited with the National Records of Scotland⁴⁹ and have been made available for consultation in Edinburgh. They are peculiarly suited to this analysis, containing not only an (almost) uninterrupted run of annual stipend and fiars price data, but also the annual amounts actually paid in the support of stipend by the individual teind holders.

The teinds and stipend of Blackford parish

Table 1 (*see* Appendix) contains a transcription from the original kirk session teind records of Blackford parish. The teinds – a liability on the owners of the various named estates in the parish⁵⁰ – are expressed in the records in traditional Scottish weights and measures⁵¹ for quantities of victual, and in pre-decimal currency for the teinds valued in money. An 1826 House of Commons Report⁵² noted that stipend augmentation had taken place in the parish of Blackford in 1793 and 1809, with the latter exhausting the available teinds. The teind list therefore remained definitive for the period 1815 onwards. Confirmation of this is contained in the 1837 *Third Report of Commissioners of Religious Instruction*⁵³ in which a summary of the parish's teinds were (*see* Table 2) recorded. This record precisely matches, and thereby validates, that contained in the archived source. Whilst noting teind exhaustion it further records that the minister of the parish was not in receipt of government aid.⁵⁴

The Blackford parish stipend continued to be funded through the teinds in the traditional way until standardisation took place in the early 1930s. As

⁴⁹ 'Blackford/Blackford Old Kirk Session Stipend and Fiars Prices (1815–1932)', NRS, CH2/500/15.

⁵⁰ The 1792 (Old) Statistical account of Scotland, https://stataccscot.edina.ac.uk/static/statacc/dist/home, notes that, at that time, the patron of the parish was Charles Moray of Abercairny. The seven heritors were: the duke of Athole, Charles Moray, Colonel Drummond of Machany, George Haldane of Gleneagles, Alexander Campbell of Barcaldine, David Drummond of Duchally and William Graham of Orchil. Only Colonel Drummond, Mr Drummond and Mr Haldane lived in the parish.

⁵¹ A reliable guide to historic Scottish weights and measures may be found at https://www.scan.org.uk/measures/capacity.asp. It is to be noted that the basic unit of dry capacity was the boll (from the word 'bowl'). The quantity of grain comprising a boll varied according to its physical characteristics. Thus for wheat, peas, beans and meal a boll was equivalent to 145.145 (metric) litres, whereas for barley, oats and malt a boll was equivalent to 211.664 (metric) litres.

⁵² PP, Clergy, Scotland, 390, London 1826.

53 PP, Third Report of the Commissioners of Religious Instruction, Scotland, 113, London 1837.

⁵⁴ Teind exhaustion is confirmed in PP, *Ministers' stipends and teinds (Scotland)*, 313, London 1849.

was common at this time of economic recession, the process was initiated by the incumbent, the Revd Peter Milne, and was one of twenty-nine standardisations in the year 1934,⁵⁵ eighteen by election, of which Blackford was one, and eleven by vacancy.

Two quinquennial stipend time series are set out in Table 3 (see Appendix) – abstracted from the annual record – for the period 1815–1974, and a third, shorter, minimum stipend series. The first is the recorded stipend as paid in nominal, or 'money of the day', terms to Blackford's parish minister. The second applies a composite price index, expressing the stipend in January 1974 prices,⁵⁶ thereby adjusting for general inflation. Immediately obvious from the inflation-adjusted series is the sharp fall in stipend after the First World War, a short recovery consequent on stipend standardisation, and then an extended period in which the real value of the ministerial stipend settled to a level well below that pertaining throughout the nineteenth century.

Whilst deployed for summary purposes, the quinquennial data obscures particular features evident in the annual time series. For example, periods of significant annual stipend variation, the greatest of these being around the time of the 1846–7 Highland potato famine. By way of illustration, Table 4 (*see* Appendix), sets out the annual stipend figures for the period 1844–9 showing the extraordinary rise and precipitous fall in stipend as it tracked the rise and fall of agricultural commodity prices in the wider economy. Other examples of sharp annual advances or reversals occur around times of economic dislocation consequent on war or recession.⁵⁷

Calibration

A number of challenges accompany attempts to calibrate stipend data extending well over a century. Chief amongst these is the availability of comparator wage time-series, collected and recorded on a consistent basis over so long a period. The problem is further compounded by the focus on a particular, sparsely populated, rural locality, which is less likely to be covered by surveyors and compilers of comparator data-series than large urban centres of population. It is necessary, therefore, to draw

⁵⁵ Church of Scotland, *Report of the Church of Scotland General Trustees to the General Assembly of the Church of Scotland*, 27 May 1935, 984. Stipend standardisation for Blackford parish occurred at the Martinmas term of 1934.

⁵⁶ Office for National Statistics, Consumer price inflation, reference sheet 49, composite price index, 1800–2021, London 2022.

⁵⁷ For example, 1847–8, 1852–3, 1864–5, 1886–7 and 1914–19.

on multiple comparator series, relying on their complementarity to construct a calibration narrative.

Two comparator occupational groups are chosen for this purpose: first, agricultural workers and, second, fellow clergymen. The rural character of the parish and the stipendiary link, *via* the teinds, to the fortunes of the agricultural economy recommend the former. Clearly it is of interest to analyse the level of ministerial stipend in relation to the wages of those employed in the industry employing the greatest proportion of the parish's working population. The second comparator group, the clergy, enables light to be thrown on the question of stipend differentials in a church denomination zealous in its rejection of ecclesiastical hierarchy.

The longest available British agricultural wage time series covering this period is an annual series, beginning in 1850, for England and Wales.⁵⁸ No comparable Scottish series exists. However in Table 5 (*see* Appendix) a series constructed for this analysis from a number of government publications is presented.⁵⁹ The first section of the dataset, from 1880 to 1920, is a series of observations relating to agricultural workers employed in Perthshire; the second, a run of data derived on a consistent basis, relating to statutory minimum wages for agricultural workers in Scotland as a whole. To complement this, data from two important studies of nineteenth-century agricultural wages for ploughmen in the country of Perthshire are reported. Table 6 (*see* Appendix) draws on Bowley's (1899)⁶⁰ analysis of annual earnings (in cash and in kind) of married ploughmen, whilst Table 7 (*see* Appendix) offers a quinquennial extract from Houston's (1955)⁶¹ annual time series for cash wages (excluding remuneration in kind) for the period 1814–70.

Whilst the breaks, and different collection bases across these series, inhibit precise comparison, the data are consistently of a similar order of

⁵⁸ See B. R. Mitchell, *British historical statistics*, Cambridge 1988, 16; 3 (tables A, B). ⁵⁹ For 1880 see Royal Commission on Labour, *The agricultural labourer*, V/2: *Part II*. c 6894, London 1894, 305; for 1898 see Board of Trade (Labour Department), *Report by Mr Wilson Fox on the wages and earnings of agricultural labourers in the United Kingdom*, Cd 346, London 1900, 73; for 1902 see Board of Trade (Labour Department), *Second report by Mr Wilson Fox on the wages, earnings and conditions of employment of agricultural labourers in the United Kingdom*, Cd 2376, London 1905, 94; for 1907 see Board of Trade (Labour Department), *Standard time rates of wages in the United Kingdom at 1st January 1912*, Cd 6054, London 1912, 116–17; for 1920 see Ministry of Labour, *Standard time rates of wages and hours of labour in the United Kingdom at 31st December 1920*, Cmd 1253, London 1921, 200; for 1948/9, 1974/5 see Department of Agriculture/Agriculture and Fisheries for Scotland, *Agriculture in Scotland* (annual publication).

⁶⁰ A. L. Bowley, 'The statistics of wages in the United Kingdom during the last hundred years (part I): agricultural wages', *IRSS* lxii/1 (1899), 140–50.

⁶¹ George Houston, 'Farm wages in central Scotland from 1814 to 1870', JRSS series A (General), cxviii/2 (1955), 224–8.

magnitude. In view of this, a high-level approach to calibration is taken, expressing ministerial stipend as a multiple of agricultural workers' wages.

Using the data for Perthshire ploughmen/tractormen (i.e. skilled agricultural workers) as a basis for comparison, ministerial stipend for the first half of the nineteenth century was between twelve and eighteen times that of these agricultural workers. This multiple declined as agricultural wages rose, whilst prices and therefore stipend remained level, so that by the latter half of the century stipends had stepped back to being a multiple of between six to twelve times ploughman's wages. The continuing rise in agricultural wages, supported by twentieth-century minimum wage legislation, combined with stipend standardisation fixing the nominal payment to ministers, led to an accelerated erosion of the occupational differential with the multiple falling from three times in the inter-war years through one and a half times between the late 1940s and early 1960s. Finally, parity – a multiple of one – was reached in the early 1970s; a remarkable repositioning of the relative economic fortunes of ministers over the period.

The second comparator occupational group – fellow clergymen – enables conclusions to be drawn as to the minister of Blackford's stipendiary position in relation to three sets of colleagues. First, those of the rival Free Church of Scotland who had quit the establishment at the 1843 Disruption and who had established parallel and rival networks of ministers and church buildings throughout Scotland, including within the bounds of Blackford parish itself. Second, those of the established Church serving in Edinburgh's prestigious burgh churches, whose stipends were funded by the city rather than through teind arrangements. Third, ministers of the Church of Scotland serving rural parishes, with populations similar in size to Blackford's, across all counties of Scotland.

Table 8 (*see* Appendix) records the stipend of the minister of Blackford Free Church of Scotland from 1845 to 1900, when the Free and United Presbyterian Churches united, and Blackford United Free Church of Scotland from 1900 to the union of the United Free with the Church of Scotland in 1929. In its early years the Free Church provided the vast majority of its ministers with a minimum stipend, known as the 'equal dividend'. From 1867 onwards a 'surplus scheme' operated, whereby congregations contributing according to certain thresholds were entitled to draw additional money to supplement the basic stipend. Members of Blackford Free Church of Scotland made contributions to the church's Sustentation Fund at the rate of over 10s. per member. This entitled their minister to draw the 'higher share surplus' as recorded in the table. From 1900 onwards the United Free Church began a process in which stipend arrangements for the uniting Churches were gradually harmonised.

Between 1845 and 1875, under the equal dividend and surplus arrangements, Blackford's Free Church minister's stipend was markedly less than

his established Church counterpart; often by over £100. And whilst annual stipend variation was also less than that experienced by the established Church's minister this advantage perhaps did not outweigh the fact that the annual payments were so much lower. The gap persisted into the twentieth century and was only finally closed towards the late 1920s as the uniting Churches sought to harmonise minimum stipend levels at £300.

By contrast, Table 9's summary of stipends paid to burgh church ministers in the capital city (*see* Appendix) reveals the extent to which those employed in the prestigious city pulpits enjoyed a stipend premium over their rural counterparts. The extent of the premium, which continued well into the twentieth century, was several hundred pounds, attenuating somewhat in the later years as the effect of the post-1929 minimum stipend support came in.

Finally, Table 10 (*see* Appendix) offers a comparison with parish ministers across Scotland, whose stipends, like the minister of Blackford's, were primarily funded through the teinds. This throws light on the question of the extent to which the experience in Blackford may be considered typical of rural parish ministers in other parts of the country. For this purpose rural parishes with a similar population to Blackford's in 1901⁶² were identified from each of the other thirty-one county areas across Scotland in which fiars prices were struck.⁶³

Annual stipend data for all Church of Scotland parishes was published from the late nineteenth century in the annual *Yearbook of the Church of Scotland*, and then, post-1929, in annual *Reports of the Committee on the Maintenance to the to the General Assembly of the Church of Scotland*. However for data relating to the early part of the nineteenth century it is necessary to rely on various parliamentary papers which were published irregularly.

In terms of absolute stipend level and variation over time the pattern is similar across Scotland. Blackford's stipend is generally in the bottom half of those listed, tracking closely the minimum set post-Union. More generally it may be noted that in 1935, 1944 and 1955 all but one stipend of those listed was at or above the minimum. In 1965 twelve reported stipends were below the minimum; Blackford was one of them; and in 1974, during a period of rising inflation, no fewer than twenty-three out of thirty-one reported stipends fell short of the Church's minimum.

The conclusion reached in relation to the level and variability of the Blackford stipend in relation to other comparator occupational groups appears therefore to be robust with respect to representative rural parishes across the whole of Scotland. Significantly, the findings demonstrate the

⁶² Chosen as falling in the middle of the period in which stipendiary arrangements were relatively settled and not in the process of reform.

⁶³ Note that for this purpose Orkney and Shetland were treated as one area.

pace at which the relative stipendiary position of established church ministers across Scotland eroded when compared with agricultural workers.

Post-standardisation outcomes

A final point of analysis concerns the impact of standardisation on the economic fortunes of ministers in the middle years of the twentieth century.

The question of whether stipend standardisation was a strategic financial mis-step for the Church of Scotland, in view of later economic events, remains an open one. However, at the individual level, Andrew Herron recorded in his *Guide to ministerial income* the widely held view that ministers who chose not to standardise did eventually 'reap considerable benefit' but 'they had a very long wait'.⁶⁴ In this analysis the objective is to identify when, and to what extent, the balance of financial advantage shifted away from an individual parish minister who had elected to standardise. The minister of Blackford's stipend was standardised in 1934.

To analyse the position of the individual minister another data source, archived with the National Records of Scotland, is deployed: the *Teind Court register of fiars' prices*. This is a single volume, recording for every Scottish county annual fiars prices struck on an annual basis for all main grains from the mid-1820s to the abolition of fiars courts in 1974. In Table 11 (*see* Appendix) is extracted the Perthshire prices of oatmeal and first quality barley – using their respective traditional units of measurement; the boll of 140 imperial pounds for oatmeal and the imperial quarter. The data runs from 1925 to 1974 for barley, but only from 1925 to 1954 for oatmeal, when the local fiars court stopped collecting this evidence.

The series demonstrates a sharp fall in the price of oatmeal and a levelling of the price of barley in the 1930s. Prices rose strongly for both from the outbreak of the Second World War, with some stabilisation in the following decades, before the beginning of a sharp acceleration at the start of the 1970s. In Table 12 (see Appendix) is extracted the fifty-year Perthshire average prices for (oat) meal and barley from the First Schedule of the Church of Scotland (Property and Endowments) Act 1925. Prices for (oat) meal in Tables 11 and 12 are directly comparable, being based on the same unit of volume, the boll. An adjustment is needed for barley, where a boll may be reckoned as six bushels or three-quarters of an imperial quarter.

Considering oatmeal prices first of all, the statutory fifty-year average of 19s. 5 2/12d. exceeded the realised fiars price for the years 1930 to 1938 if

⁶⁴ Andrew Herron, A guide to ministerial income, Edinburgh 1987, 23.

⁶⁵ NRS, TE 18/11, Teind Court register of fiars' prices, Edinburgh [1974].

the 5 per cent supplement is excluded, and 1929 to 1938 if included. For barley, reckoning the boll as three quarters of an imperial quarter, the fifty-year average of £1 3s. 6 10/12d. per boll equates to approximately £1 11s. 4d. per imperial quarter which exceeded the realised fiars price for the years 1930–2, 1934–5 and 1938, excluding the 5 per cent supplement, and 1930–5 and 1938 if included.

Once again it is possible to examine whether this result in the context of Blackford applies more generally. In Tables 13 and 14 (see Appendix) the prices of oatmeal and barley for each of the thirty-two county areas for which fiars were struck are listed together with the fifty-year averages of the 1925 act. In both it is clearly demonstrated that prices in 1935 were significantly lower than the fifty-year averages of the 1925 act. The situation is transformed, however, by 1940, with prices for both commodities far exceeding the fifty-year average; a position maintained and amplified as the century unfolded.

With the benefit of hindsight, what is notable is the very short length of time during which the value of grain meant that a standardised rather than teind-based stipend was to the financial benefit of the minister of the country's rural parishes. Contrary to Herron's assertion, in the case of Blackford parish, had the incumbent not elected to standardise in 1934, his annual stipend would have been considerably higher from the early 1940s onwards. By then, of course, the church's minimum stipend arrangements provided an effective floor to the stipend. However, the Church chose not to impose an upper ceiling on stipend throughout this period, to the great financial benefit of the small number of ministers whose stipends remained teind-based until final abolition in 1974.

The economic fortunes and social positioning of Scotland's clergy during the nineteenth and early twentieth centuries remains an area of relative neglect in the literature, despite the profession's prominence in social and wider civic life, and the richness of quantitative and qualitative data available to researchers. Critically, little has been written on clerical remuneration *per se*, and any link between the composition of the ministerial labour force and general denominational development.

This paper presents foundational work, advancing understanding of ministerial remuneration for rural parish clergy of the Church of Scotland between 1815 and 1974 through a calibrated analysis of the absolute and relative level of stipend. Key findings relate to the timing and extent of the erosion, in relative terms, of clerical remuneration throughout the period, and the financial impact on ministers and the Church more generally of the process of stipend standardisation.

Thus, by the last quarter of the twentieth century ministerial stipends had reached a level broadly equivalent to the wages of skilled agricultural workers, a material erosion of their relative position explained by the

JOHN W. SAWKINS

process of stipend standardisation and the introduction of minimum wages for rural workers in the early twentieth century. Furthermore, the analysis offers a preliminary view of the extent to which stipend standardisation in the 1930s progressively undermined the financial foundations of the established Church of Scotland. Taken together, these results not only underline the importance of giving greater prominence to ministerial remuneration as a critical explanatory variable within narratives of denominational decline, but they also open up the field to future analyses of the relationship of ministerial remuneration to organisational development.

STATISTICAL APPENDIX

Table 1: Teinds of the heritors of Blackford

		Meal				Barley				Money			
	b	f	p	1	b	f	p	1	£	s.	d.		
Abercairney	94	О	1	2 1/2	3	2	1	2 1/2	9	1	o ¾		
Strathallan	57	2	1	2 1/2	19	o	3	o 4/5	J				
Tullibardine	16	O	O	o	J		Ü		3	10	10 1/4		
Gleneagles	16	O	3	o	1	2	1	2 1/2	2	o	5 1/4		
Orchill	6	O	o	o					5	6	o		
Kincardine									4	5	$7^{\frac{1}{2}}$		
Duchally									2	13	4		
Dupplin									4	o	10 1/2		
TOTAL	189	3	2	1	24	1	2	1 ½	32	2	2		

Note: b = boll; f = firlot; p = peck; l = lippie; £ = pounds, s. = shillings, d. = pence *Source*: 'Blackford/Blackford Old kirk session stipend and fiars prices (1815-1932)', NRS, CH2/500/15.

Table 2: Parish of Blackford: gross amount of teinds belonging to the crown

	b	f	p	1	£	s.	d.
Meal	189	3	2	1	149	13	О
Barley	24	1	2	1	24	15	10
Money					32	2	2

Note: b = boll; f = firlot; p = peck; l = lippie

Source. PP, Third report of the commissioners of religious instruction, Scotland, 113, London 1837, 22.

556 JOHN W. SAWKINS
Table 3: Stipend, 1815–1974: money of the day and in January 1974 prices

Year	Stinond	Price index Jan. 1974 =	Stipend in Jan. 1974 prices	Church of Scotland minimum stipend	Minister
	Stipend	100	1	(post 1929)	
1815	£193	12.7	£1,520		Revd John Clark "
1820	£181	11.7	£1,547		44
1825 1830	£249	12.1	£2,058 £1,960		"
1835	£194	9.9 8.9	£2,348		"
1840	£209 £201	6.9 11.1	£1,811		**
1845	£239		£2,570		**
1850	£179	9·3 8.4	£2,131		"
1855	£267	10.5	£2,543		44
1860	~207	9.3	~2,943		Revd David
1000		9.3			Bonallo
1865	£221	9.0	£2,456		"
1870	£229	9.5	£2,411		"
1875	£260	9.8	£2,653		"
1880	£218	9.4	£2,319		"
1885	£207	8.8	£2,352		"
1890	£190	8.8	£2,159		Revd James
3	5		, 55		MacGibbon
1895	£176	8.6	£2,047		"
1900	£194	9.2	£2,109		"
1905	£183	9.3	£1,968		Revd George
					Hitchcock
1910	£175	9.6	£1,823		Revd Peter
					Milne
1915	£269	11.0	£2,445		"
1920	£345	25.3	£1,364		66
1925	£228	18.6	£1,226		"
1930	£201	17.3	£1,162	£300	66
1935	£300	15.9	£1,887	£300	
1940	£310	20.2	£1,535	£310	"
1945	£380	26.2	£1,450	£380	
1950		33.0		£450	Revd George Bell
1055	£	40.1	£1,000	£~~0	Bell "
1955	£574 £802	43.1	£1,332	£550	Revd William
1960	1002	49.1	£1,633	£775	McCallum
1965	£ 855	58.4	£1,464	£950	"
1970	£1,180	$\frac{50.4}{73.1}$	£1,404 £1,614	£1,250	Revd James
1970	21,100	13.1	~1,014	~1,490	Benjamin
					Rennie
1974	£1,711	108.5	£1,577	£1,872	"
- 514	,1-1		**-7511		

Sources:

Stipend: 1815–1932: 'Blackford/Blackford Old kirk session stipend and fiars prices (1815–1932), 1933–74', NRS, CH2/500/15 and minimum stipend: Church of Scotland, Report of the Committee on the Maintenance of the Ministry to the General Assembly of the Church of Scotland, Edinburgh (annual).

Price series: Office for National Statistics, Consumer price inflation, reference sheet 49, composite price index 1800—21, London 2022.

Ministers: Hew Scott (ed.), Fasti Ecclesiae Scoticanae: the succession of ministers in the Church of Scotland from the Reformation, new edn, IV: Synods of Argyll, and of Perth and Stirling. Edinburgh 1923; John Alexander Lamb (ed.), Fasti Ecclesiae Scoticanae: the succession of ministers in the Church of Scotland from the Reformation, IX: Ministers of the Church from the union of the Churches, 2 October 1929, to 31 December 1954, Edinburgh 1961; Donald Farquhar Macleod Macdonald (ed.), Fasti Ecclesiae Scoticanae: the succession of ministers in the Church of Scotland from the Reformation, X: Ministers of the Church from 1 January 1955 to 31 December 1975, Edinburgh 1981; Finlay Angus John Macdonald (ed.), Fasti Ecclesiae Scoticanae: the succession of ministers in the Church of Scotland from the Reformation, XI: Ministers of the Church from 1 January 1976 to 30 September 1999, Edinburgh 2000.

Notes: Stipends rounded to the nearest pound. The stipend series contains two breaks in 1860 (missing data) and in 1950 (vacancy). The record for 1815–1932 is generally reported net of income tax. However there is variation in the practice of reporting gross or net of amounts for communion elements in the 1850s.

Table 4: Stipend, 1844-9: money of the day and in January 1974 prices

Year	Stipend	Price index Jan. 1974 = 100	Stipend in Jan. 1974 prices	% Annual change (Jan. 1974 prices)
1844	£192	8.9	£2,157	4.9%
1845	£239	9.3	£2,570	19.1%
1846	£299	9.7	£ $3,082$	19.9%
1847	£206	10.9	£1,890	-38.7%
1848	£174	9.5	£1,832	-3.1%
1849	£159	8.9	£1,787	-2.4%

Sources: see Table 3 above.

558 JOHN W. SAWKINS

Table 5: Agricultural workers: average weekly earnings (Scotland)

Year	Orramen / general workers	Ploughmen / tractormen
1880	15s.	
1898	17s. 3d.	
1902	18s. 7d.	
1907	19s. 2d.	
1920	36s.	428.
1948/9	100s. 8d.	108s. 8d.
1950/1	108s. 7d.	116s. 11d.
1955/6	153s.	162s. 2d.
1960/1	191s. 3d.	200s. 11d.
1965/6	240s. 4 d.	256s. 9d.
1970/1	£17.02.	£18.40.
1974/5	£31.89.	£35.29.

Sources: 1880: Royal Commission on Labour, The agricultural labourer, V/2, C 6894, London 1894, 305.

1898: Board of Trade (Labour Department), Report by Mr Wilson Fox on the wages and earnings of agricultural labourers in the United Kingdom, Cd 346, London 1900, 73,

1902: Board of Trade (Labour Department), Second report by Mr Wilson Fox on the wages, earnings and conditions of employment of agricultural labourers in the United Kingdom, Cd 2376, London 1905, 94.

1907: Board of Trade (Labour Department), Standard time rates of wages in the United Kingdom at 1st January 1912, Cd 6054, London 1912, 116–17.

1920: Ministry of Labour, Standard time rates of wages and hours of labour in the United Kingdom at 31st December 1920, Cmd 1253, London 1921, 200.

1948/9, 1974/5: Department of Agriculture/Agriculture and Fisheries for Scotland, *Agriculture in Scotland* (annual publication).

Notes: 1880: weekly wages of day labourers (mode), 1880, Perth; 1898 average weekly earnings of Orramen, Perthshire; 1898; 1902: average weekly earnings of Orramen, Perth, 1902; 1907: agricultural labourers, average weekly earnings, Orramen, Perth; 1920: minimum time rates of wages and overtime rates at 31 December 1920 fixed by the Central Agricultural Wages Committee for Scotland. Male labourers, 21 years and over. Minimum weekly rates of wages (with experience), Forfar and Perth, ploughmen and 'other classes'; 1948/9–1974/5: average weekly earnings of regular full-time agricultural workers.

Table 6: Estimated annual earnings of married ploughmen. Perthshire

Years	Cash	Kind	Total
1794	£ 7	£10	£17
1810-13	£12	£15	£27
1834-43	£12	£13	${\mathfrak L}_{25}$
1867-70	\mathfrak{L}_{23}	£15	$£_38$
1881	£30	£14	\mathfrak{L}_{44}
1892	\mathfrak{t}_{33}	£17	£50

Source. A. L. Bowley, 'The statistics of wages in the United Kingdom during the last hundred years (part I): agricultural wages', JRSS lxii/1 (1899), 140–50, table 2.

Table 7: Cash wages of Perthshire ploughmen, 1814-70

Year	per annum
1814	£12-£16
1819	£10-£11
1825	£13-£14
1830	\pounds_{11} - \pounds_{12}
1835	£11-£12
1840	£12-£15
1845	£12-£14
1850	£14-£15
1855	£18-£20
1860	£18-£20
1865	£21-£23
1870	£17-£19

Source: George Houston, 'Farm wages in central Scotland from 1814 to 1870', JRSS ser. A (general), cxviii/2 (1955), 224–8, table 1.

Notes: Data derived from the Perthshire Courier, 1818-70.

560 JOHN W. SAWKINS

Table 8: Free and United Free Church ministerial stipend, Blackford parish (nominal)

	Free Chui	ch (1843–	1900)	United Free Church (1900–29)			
Year	Equal dividend	Surplus (higher share)	Total	Ministerial income from all sources	Minister		
1845/6	£122	_	£122		Revd Andrew		
					Donald		
1849/50	£123	_	£123		"		
1854/5	£132	_	£132		"		
1859/6o	£135	_	£135		"		
1864/5	£144	_	£144		46		
1874/5	£157	£36	£193		66		
1879/80	£160	£22	£182		66		
1900				£192	Revd David Stevenson Maclachlan		
1905				£170	"		
				£182	44		
1910				£178 11s	"		
1915				•	"		
1920				£275	"		
1925				£300			
1929				£300	Revd John Hall Batey		

Sources: William Ewing (ed.), Annals of the Free Church of Scotland, 1843–1900, Edinburgh 1914; Lamb, Fasti Ecclesiae Scoticanae, ix; Free Church of Scotland, Proceedings and debates of the General Assembly of the Free Church of Scotland, Edinburgh (annual); Free Church of Scotland, Financial report of the sustentation fund committee (with appendix), Edinburgh (annual); Free Church of Scotland, Statement showing the ordinary collections and seatrents, ministers' supplements, etc of the congregations of the Free Church of Scotland, Edinburgh (annual); United Free Church of Scotland, Proceedings and debates of the General Assembly of the United Free Church of Scotland, Edinburgh (annual).

Notes: Year convention: 1853/4 relates to year March 1853-March 1854 etc.

Table 9: Edinburgh burgh church stipends

Year	Burgh churches
1714-81	£138 17s. 9d.
1782	£149
1783-93	£160
1794–1801	£200
1802-6	£260
1807–9	£330
1810-13	£480
1814–20	£520
1820/1	£580 9s. 7d.
1821/2	£644 4s. 8d.
1822/3	£675 11s. 2d.
1823/4	£707 12s. 6d.
1824/5	£683 5s. 7d.
1825/6	£671 5s. 9d.
1826/7	£566 19s. 6d.
1827/8	£621 gs. 6d.
1828/9	£624 10s. 6d.
1829/30	£591 7s. 2d.
1830/1	£535 1s. 8d.
1831/2	£517 os. 4d.
1832/3	£510 18s. 9d.
1833/4	£438 12s. 8d.
1834/5	£548 4s. 6d.
1843/4	£486 10s. 7d.
1844/5	£495 15s. 6d.
1845/6	£562 17s. 9d.
1846/7	£626 4s. 9d.
1847/8	£572 17s. 6d.
1848/9	£605 3s. 9d.
1849/50	£632 5s. 8d.
1850	£625 11s. 5 d .
1851	£610 18s. 2½ d.
1852	£601 18s.1½ d.
1853	£603 19s. 6d.
1854	£597 7s. 3d.
1855	£601 5s. 11d.
1856	£611 2s. 9d.
1857	£615 1s. 4d.
1858	£602 15s. 10d.
1859	£595 16s.
1864/5	*£600/£550
1873/4	£600/£550

Year	Burgh churches
1885/6	£793/£593
1888/9	£600/£593
1894/5	£600/£593
1899/1900	£593/£540
1904/5	£593/£527
1909/10	£550/£520
1914/15	£750/£500
1921	£815/£615
1924	£780/£580
1929	£1,400/£580

^{*} Where two figures are shown this indicates lowest and highest payments.

Burgh: Duncan McLaren, Facts regarding the seat-rents of the city churches of Edinburgh: in seven letters to the creditors of the city, with an appendix of documents, 2nd edn, Edinburgh 1840, 59–60 (1714–81, 1782, 1783–93, 1794–1801, 1802–6, 1807–9, 1810–13, 1814–20); PP, Report from the Select Committee on Annuity Tax (Edinburgh) together with the proceedings of the committee, minutes of evidence, appendix and index, 617, London 1851, 139, 141 (1820/1 to 1833/4 includes arrears, net of expenses of collection); PP, First report of the commissioners of religious instruction in Scotland, 31, London 1837 (1834/5–1835/6 = Stipends received by ministers during the year (including arrears); PP, Ninth report by the commissioners of religious instruction, Scotland, 164, London 1839 (1834/5); PP, Report from the Select Committee on Annuity Tax (Edinburgh) together with the proceedings of the committee, minutes of evidence, appendix and index, 617, London 1851, 153 (1843/4 to 1849/50); PP, Annuity tax (Edinburgh), 104, London 1860 (1850–9); PP, Parish ministers (Scotland), 117. London 1866 (1864/5 return is for 1865 therefore assume data relates to 1864/5); PP, Ministers' stipends (Scotland), C437, London 1875 (1873/4).

County	Parish	Population 1901	1835 £ s d	1873/4 £ s d	1894/5 £	1904/5 £	1913/14 £	1925 £	1935 £	1944 £	1955 £	1965 £	1974 £
Aberdeenshire	Udny	1,564	217 7 2	320 1 11	266	343	430	-	508	520	352 V	1048	1771
Argyleshire	Muckairn	1,492	120 0 0	120 0 0	146	165	165	-	340	370	343 v	890	1717
Ayrshire	Dailly	1,673	$34^{8}79$	348 19 11/2	379	376	370	378	366	501	650	1056	1900
Banffshire	Grange	1,673	164 12 2	278 o o	229	306	410	-	444	\mathbf{v}	605	1056	1712
Berwickshire	Chirnside	1,580	247 8 6	323 0 0	397	319	480	-	605	607	697	1105	1280
Buteshire	Kilbride	1,335	$^{2}5934$	360 13 4	312	312	325	-	357	370	550	950	1263
Caithness-shire	Olrig	1,555	191 8 8	289 o o	236	235	236	-	300	370	550	830	1972
Clackmannan- shire	Dollar	2,042	158 10 7	185 12 11	195	193	300	395	385	370	650	1019	1850
Dumbartonshire	Cardross	1,384	155 8 9	345 0 10	341	323	483	576	672	\mathbf{v}	75^{1}	772 V	1716
Dumfriesshire	Glencairn	1,490	279 15 10	271 9 2	304	298	302	-	400	403	637	900	1495
Edinburghshire (Midlothian)	Ratho	1,946	264 15 2	350 0 0	335	36o	435	445	356	640	729	940	1980
Elginshire (Moray)	Knockando	1,756	15867	150 0 0	169	306	299	-	300	330	550	950	2022
Fifeshire	Kennoway	1,505	242 17 0	349 4 5	290	357	435	494	490	510	700	1093	2559
Forfarshire (Angus)	Kirkden	1,491	157 18 5	150 0 0	197	197	197	-	401	v	549 v	1100	1737
Haddingtonshire (East Lothian)	Galdsmuir	1,481	316 17 3	448 18 o	300	335	403	-	428	430	425 V	815	1362
Inverness-shire	Kiltarlity	1,628	239 3 0	248 10 9	280	300	300	310	314	370	550	\mathbf{v}	1743
Kincardinshire	Benholme	1,426	232 4 1	294 9 4	248	$^{2}75$	² 74	320	305	v	550	1014	1752
Kinross-shire	Orwell	1,822	155 19 11	21000	203	197	236	306	261	400	337 v	725^{-1}	1499
Kirkcudbright Stewartry	Rerrick	1,356	232 19 2	340 o o	296	375	416	515	544	423	513 v	988	1580
Lanarkshire	Glassford	1,321	256 17 11	32962	305	300	384	-	58o	579	567	894	1928
Linlithgowshire (West Lothian)	Dalmeny	1,523	264 2 1	401 14 6	315	396	556	-	548	556	593	904	1845

Table 10 (Cont.)

County	Parish	Population 1901	1835 £ s d	1873/4 £ s d	1894/5 £	1904/5 £	1913/14 £	1925 £	1935 £	1944 £	1955 £	1965 £	1974 £
Nairnshire	Auldearn	1,292	$^{2}4^{1}54$	342 9 0	271	353	431	-	569	567	95 v	1050	1462
Orkney and Shetland	Tingwall	1,502	263 0 11	287 1 3	319	319	317	325	315	407	600	1150	1806
Peeblesshire	West Linton	1,110	232 14 11	361 3 1	327	305	479	-	45^{2}	457	700	975	1611
Perthshire	Blackford	1,539	206 11 0	246 8 1	210	198	265	-	300	370	574	855	1711
Renfrewshire	Erskine	1,519	279 2 9	375 11 5	330	350	450	630	$4^{2}5$	509	550	1043	2130
Ross and Cromarty	Knockbain	1,504	232 18 8	348 9 3	347	340	412	-	453	504	550	774	1782
Roxburghshire	Castleton	1,872	249 19 11	396 o o	37^{2}	375	540	-	600	561	700	418 v	1526
Selkirkshire	Yarrow	$4^{2}7$	233 8 1	388 15 4	35 ²	430	412	-	526	530	714	730 v	1508
Stirlingshire	Kippen	1,456	25069	334 0 0	276	351	370	-	400	v	700	950	995 v
Sutherlandshire	Golspie	1,665	204 1 6	238 16 11	256	222	216	-	300	400	649	558 v	1542
Wigtonshire	Kirkcolm	1,506	216 5 3	367 10 0	314	341	401	469	423	78o	-	950	1872
Minimum stipend	-	-	-	-			-	-	300	370	550	950	1,872

Sources: Population 1901: PP, Population 1901: forty-seventh detailed annual report of the Registrar-General of births, deaths, and marriages in Scotland [Abstracts of 1901], Cmd 1923, Glasgow 1904.

Stipend 1835: PP, Ninth Report by the commissioners of religious instruction, Scotland, London 1838, 164.

Stipend 1873/4: PP, Ministers' stipends (Scotland), C 401, London 1874; Ministers' stipends (Scotland), C 437, London 1875.

Stipend 1894/5, 1904/5, 1913/14, 1925: The book of the Church of Scotland (year-book 1896), Edinburgh 1896; The Church of Scotland year-book 1916, Edinburgh 1916; The Church of Scotland year-book 1916, Edinburgh 1916; The Church of Scotland year-book 1927, Edinburgh 1927.

Stipend 1935, 1944, 1955, 1965, 1974: Reports of the committee on the maintenance of the ministry to the General Assembly of the Church of Scotland, Edinburgh (May 1936, May 1945, May 1956, May 1966, May 1975).

Note: v denotes vacancy for the whole or part of a year.

Table 11: Perthshire fiars prices, 1925–74

			Perths	hire		
Year	Oatmeal per b	oll of 140 ounds	imperial	Barley per i	mperial quar quality	ter, first
1925	£ı	3 <i>s</i> .	1 d.	£2	OS.	2 d.
1926	£ı	1 s.	od.	\mathfrak{L}_1	15s.	8d.
1927	£ı	3 <i>s</i> .	2d.	\mathfrak{L}_1	18s.	11d.
1928	£ı	25.	9d.	\mathfrak{L}_1	17s.	5d.
1929	£o.	198.	7d.	\mathfrak{L}_1	135.	1 d.
1930	£o	15s.	6d.	\mathfrak{L}_1	4 <i>s</i> .	3d.
1931	£o	18s.	11 <i>d</i> .	\mathfrak{L}_1	8s.	6d.
1932	£o	15s.	9d.	\mathfrak{L}_1	5 <i>s</i> .	5d.
1933	£o	125.	11d.	\mathfrak{L}_1	125.	8d.
1934	£o	15s.	4d.	\mathfrak{L}_1	105.	8d.
1935	£o	148.	11d.	\mathfrak{L}_1	8 <i>s</i> .	3d.
1936	£o	16s.	8 <i>d</i> .	\mathfrak{L}_1	17s.	9d.
1937	£o	18s.	10d.	\pounds_2	5 <i>s</i> .	od.
1938	£o	16s.	10d.	\mathfrak{L}_1	118.	1 d.
1939	£ı	7s.	2d.	\mathfrak{L}_3	1 S.	o d .
1940	£1	14s.	3d.	\mathfrak{L}_4	1 S.	4d.
1941	£1	15s.	8d.	£Ŝ	3 <i>s</i> .	9d.
1942	£ı	18 <i>s</i> .	11 <i>d</i> .	£6	198.	9d.
1943	\pounds_2	48.	9d.	\mathfrak{L}_5	10 <i>s</i> .	od.
1944	\pounds_2	48.	gd.	\mathfrak{L}_{5}°	os.	od.
1945	\pounds_2	4 <i>s</i> .	$\overset{\circ}{9}d.$	\mathfrak{L}_{5}°	os.	od.
1946	\pounds_2	6s.	$\frac{3}{7}d$.	\mathfrak{L}_{5}°	os.	9d.
1947	\pounds_2	138.	$_{4}d.$	\mathfrak{L}_{5}°	5 <i>s</i> .	$\frac{3}{4}d$.
1948	\pounds_2	135.	$4^{1/2} d$.	\mathfrak{L}_{5}	19s.	10 <i>d</i> .
1949	\pounds_2	13s.	$4^{1/2} d$.	\mathfrak{L}_{5}	14s.	7d.
1950	\pounds_2	125.	$7\frac{1}{2} d$.	$\mathfrak{L}\bar{6}$	18s.	2d.
1951	\mathfrak{t}_3	os.	$\circ d$.	£8	16s.	1 d.
1952	\pounds_2	18 <i>s</i> .	od.	\mathfrak{L}_{5}	138.	o d .
1953	\pounds_2	108.	od.	\mathfrak{L}_{5}	128.	7d.
1954	\pounds_2	15s.	od.	\mathfrak{L}_{5}	11s.	6d.
1955	no evidence			\mathfrak{L}_4	15s.	8d.
1956	66			\mathfrak{L}_5	48.	4d.
1957	66			\mathfrak{L}_4	3 <i>s</i> .	o d .
1958	66			\mathfrak{L}_4	118.	3d.
1959	66			\mathfrak{t}_4	3 <i>s</i> .	11d.
1960	66			\mathfrak{L}_3	19s.	11d.
1961	66			\mathfrak{L}_4	4s.	8d.
1962	66			\mathfrak{L}_4	1 8.	10d.
1963	66			\mathfrak{L}_4	1 S.	8d.
1964	66			\mathfrak{L}_4	28.	9d.
1965	66			\mathfrak{t}_4	8 <i>s</i> .	8d.
1966	66			\mathfrak{L}_4	48.	1 d.
1967	66			\mathfrak{L}_4	3 <i>s</i> .	1 d.
1968	66			\mathfrak{t}_4	6s.	5d.

Table 11 (*Cont.*)

	Perthshire														
Year	Oatmeal per boll of 140 imperial pounds	Barley per im	perial quar quality	ter, first											
1969	cc	£4 (decimal)	6 <i>s</i> .	8 <i>d</i> .											
1970	"	£5.63													
1971	"	£5.08													
1972	"	£5.99													
1973	"	£11.07													
1974	66	£12.59													

Source: 'Teind Court register of fiars' prices, reference', NRS, TE 18/11.

Table 12: Average fiars prices: Perthshire, 1873–1922 (1925 act).

	Meal			Barle	y
Average	e value of 1 bol	1		Average value	of 1 boll
£o	19s.	5 2/12 <i>d</i>	£ı	3 <i>s</i> .	6 10/12 <i>d</i>

Source. Church of Scotland (Property and Endowments) Act 1925 c.33: first schedule, table A: fiars prices for the counties of Scotland.

Note: Average 1873 to 1922 inclusive. Showing the value of one boll of meal and one boll of barley according to these prices (without addition of 5%).

	1 (925 3	act	193	55		194	О.		194	5		195	5		196	5		197	4
County	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	p
Aberdeen	О	16	11 %	О	12	6	1	6	10	1	3	1	2	9	6	2	10	3	9	65
Argyll	1	O	$5^{\frac{8}{12}}$	O	17	$10^{2}/_{12}$	NE			1	10	o	NE	Ü		NE		Ü	ŇE	Ü
Ayr	o	18	$6\%_{12}$	O	16	6	1	16	1	1	5	6	3	2	$7^{\frac{1}{2}}$	3	3	6	4	90
Banff	o	16	11 3/12	O	12	3	1	8	8	1	4	7	2	5	7	2	10	5	7	18
Berwick	1	O	1 1/12	O	15	8 4/12	1	16	48/12	NE	•	•	NE	Ü	•	NE		Ü	ŃΕ	
Bute	o	19	$6^{11}/_{12}$	O	16	6	1	11	6	1	11	6	3	1	10 ½	3	1	2	7	30
Caithness	o	17	2 %	О	10	$0^{3}/_{4}$	1	o	$0^{7/}_{12}$	О	19	410/12	2	3	$1\frac{1}{2}$	ΝE			ΝE	
Clackmannan	o	18	9 1/12	O	16	7	1	13	6	NE		•	NE			NE			NE	
Dumbarton	1	O	6	О	18	9	1	14	3	1	10	4	3	13	9	3	9	3	NE	
Dumfries	o	18	3 1/12	O	17	3 1/12	1	16	8	1	5	10	2	18	4	3	1	o	NE	
Edinburgh or Mid Lothian	o	19	0 3/12	О	15	81/2	1	19	$6\frac{3}{4}$	1	19	1 1/2	2	9	9	2	11	$6\frac{3}{4}$	8	44
Elgin or Moray	o	17	$7\frac{6}{12}$	О	12	$5^{1/12}$	1	9	$10^{3/4}$	1	6	$6\frac{3}{4}$	2	10	$6\frac{1}{2}$	2	17	2 3/12	9	23
Fife	o	19	3 6/12	o	15	4 8/12	1	13	$6\frac{1}{2}$	1	19	7	2	14	7	2	16	2 4/12	6	50
Forfar	o	18	10	О	14	4	1	13	6	1	19	3	2	12	6	2	10	5	7	93
Haddington or East Lothian	1	O	3 1/12	О	13	113/4	1	12	5.1/4	1	15	6	2	12	$7^{-3/4}$	2	17	9	8	06
Inverness	o	18	$5^{2/_{12}}$	O	14	$4^{2/_{12}}$	1	9	18/12	1	8	$7^{2/_{12}}$	2	11	o 3/12	3	o	$7^{\frac{1}{2}}$	6	38
Kincardine	o	17	10 3/12	O	13	9	1	13	О	1	4	111/4	2	10	4	ŇE		•	NE	
Kinross	o	19	$5\frac{8}{12}$	О	16	10 3/4	1	13	10	1	17	3	NE		_	NE			NE	
Kirkcudbright	o	17	104/12	O	13	$6\frac{1}{2}$	1	17	$0^{1}/_{2}$	1	4	$4^{1/2}$	2	18	$11^{-1}/_{2}$	3	12	$10^{1}/_{2}$	NE	
Lanark	1	o	4 %12	О	19	$7^{5/_{12}}$	2	5	$3^{3/4}$	2	4	11 3/4	3	2	2 3/12	4	4	4 6/12	NE	
Linlithgow or West Lothian	o	19	7 %12	О	17	4	1	16		1	17	6	3	6	3	ΝĒ	-	•	NE	
Nairn	o	18	$9^{\frac{3}{12}}$	O	13	$1^{2}/_{12}$	1	6	$7^{8/12}$	1	3	9 4/12	2	10	3 %	NE			NE	
Orkney and Shetland	o	15	2 3/12	О	16	o	1	8	o	1	7	10	2	10	0	NE			NE	
Peebles	1	1	3 1/12	O	17	1	1	17	6	NE	·		NE			NE			NE	
Perth	О	19	$5^{2/12}$	o	14	11	1	14	3	2	4	9	NE			NE			NE	
Renfrew	o	10	9 7/12	NE	1		NE	1	9	NE	•	3	NE			NE			NE	

Table 13 (Cont.)

	10	925	act	198	35		194	4 0		194	15		195	5		196	55		197	74
County	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	p
Ross and Cromarty	О	18	3 3/12	О	13	3 3/4	1	8	1	1	5	1 3/4	2	14	1	NE			NE	
Roxburgh	О	19	8 10/12	O	18	3 2/12	1	13	$5^{8/_{12}}$	1	5	O	3	4	2	2	19	$0^{4}/_{12}$	8	49
Selkirk	О	19	o ⁶ / ₁₂	O	15	4 1/2	1	10	1	1	3	O	ΝE	-		NE			NE	
Stirling	1	o	0 4/12	O	16	8	1	10	3	1	3	4	2	11	5	2	15	O	NE	1
Sutherland	О	19	2 3/12	O	15	3	1	6	11	1	5	$\tilde{6}$	3	4	8	NE			NE	ı
Wigtown	О	17	3 5/12	О	15	o	1	12	6	1	5	$7^{\frac{1}{2}}$	2	12	6	3	1	3	NE	

Sources: 1925: Church of Scotland (Property and Endowments) Act 1925, c 33: first schedule, table A (oat) meal: average value of 1 boll for crops and years 1873-1922.

1935–74: 'Teind Court register of fiars' prices', NRS, TE 18/11: price of 1 boll (oat)meal.

Notes: 1 boll = 140 imperial pounds.

NE = no evidence. i.e. fiars prices not struck/recorded in the county for that year.

Table 14: County prices of barley (per imperial quarter), 1925-74

	10	925	Act	193	5		194	0		194	5		195	5		196	5		197	4
County	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	p
Aberdeen	1	12	2 11/12	1	4	8	3	4	11	4	15	6	4	12	2	NE			11	48
Argyll	1	12	3 3/12	NE	•		3	10	o	5	o	O	ΝĒ			NE			NE	•
Ayr	1	14	4 11/12	NE			NE			4	18	O	4	16	O	4	1	9	14	27
Banff	1	13	9 1/12	1	5	3	3	6	O	4	19	2	4	11	7	4	5	8	Ū	-
Berwick	1	14	3 1/12	1	11	6 10/12	4	6	$5^{7/}_{12}$	4	19	o %12	4	11	8 %	$\overline{4}$	2	9 1/12	U	
Bute	1	12	119/12	NE			NE		_	NE	_		NE			3	19	8	11	oo
Caithness	1	8	o %12	1	3	$4^{\frac{1}{4}}$	2	11	$11\frac{3}{4}$	4	3	$5^{\frac{3}{4}}$	4	8	10	NE			9	99
Clackmannan	1	12	11 %	NE	_	_	3	15	$10\frac{1}{2}$	4	18	2 3/4	$\overline{4}$	10	O	4	1	9	NE	
Dumbarton	1	11	8 11/12	NE			NE			NE			NE			4	14	O	11	95
Dumfries	1	13	$11 \frac{9}{12}$	NE			3	o	O	4	17	4	NE			4	6	O	NE	
Edinburgh or Mid Lothian	1	14	9 5/12	1	10	$4^{\frac{1}{2}}$	4	6	O	4	17	$7^{\frac{1}{2}}$	4	14	3 3/4	3	19	$7^{-3/4}$	11	38
Elgin or Moray	1	14	5 10/12	1	5	9 1/2	3	5	3	4	18	11	4	12	3	5	O	8	11	76
Fife	1	12	11 11/12	1	8	6	4	1	03/4	4	18	1 3/4	4	14	$7^{\frac{1}{4}}$	4	2	$4^{\frac{1}{4}}$	12	40
Forfar	1	10	8 7/12	1	4	4	3	16	6	4	18	10	4	10	3	4	2	О	11	96
Haddington or East Lothian	1	18	10	1	17	$9^{\frac{1}{2}}$	4	9	9	5	O	4	5	o	$3^{1/2}$	4	4	$7^{\frac{1}{2}}$	12	51
Inverness	1	14	4 1/12	1	5	1	3	15	$6\frac{1}{2}$	4	18	11 1/2	4	14	5	4	1	10	U	
Kincardine	1	10	$4^{\frac{3}{12}}$	1	4	2	3	6	2	4	12	8	$\overline{4}$	5	10	3	14	6	U	
Kinross	1	10	$11\frac{5}{12}$	1	3	6	3	18	4	4	17	$3^{\frac{3}{4}}$	4	13	9	4	5	10	10	24
Kirkcudbright	1	13	8 4/12	1	2	O	2	18	O	4	13	8 ¾	NE			4	3	6	10	82
Lanark	1	14	2 8/12	1	4	O	NE			NE			4	8	O	4	2	2 7/12	11	20
Linlithgow or West Lothian	1	13	$9^{11}/_{12}$	1	10	7	4	8	7	4	19	6	4	12	3 1/4	4	3	6	11	38
Nairn	1	14	$7^{2}/_{12}$	1	4	11 1/2	3	8	01/4	4	19	$5^{\frac{1}{2}}$	4	14	10 3/4	3	19	$4^{\frac{1}{2}}$	11	54
Orkney and Shetland	1	2	10 3/12	NE	_		NE			NE	_		NE	_		NE	_	_	NE	
Peebles	1	14	10 1/12	1	10	10	4	1	$0\frac{1}{4}$	4	17	10 ¾	4	9	4	4	O	5	10	95
Perth	1	12	$4^{\frac{5}{12}}$	1	8	3	4	1	4	5	О	O	4	15	8	4	8	8	12	59
Renfrew	1	14	3 7/12	NE		=	ΝĒ		-	ŇE			ΝĒ	_		Û			U	

Table 14 (Cont.)

	10	925.	Act	193	5		194	ţo.		194	1 5		195	55		196	55		197	74
County	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	s	d.	£	þ
Ross and Cromarty	1	13	6 11/12	1	5	10	3	8	11/2	4	17	2 1/2	4	15	11 3/4	4	2	11 ½	12	31
Roxburgh	1	13	9 1/12	1	10	$1^{-10}/_{12}$	4	4	4 1/12	4	17	5	4	10	810/12	3	19	$7^{4/_{12}}$	11	28
Selkirk	1	13	$3^{2}/_{12}$	1	8	1 ½	4	1	11	5	o	O	4	9	11 ½	3	15	5	11	34
Stirling	1	13	$1^{10}/_{12}$	1	6	2	3	19	6	4	15	10	4	13	11	4	8	3	12	09
Sutherland	1	13	$1^{5}/_{12}$	1	5	7	3	5	10	4	17	7	4	14	8	4	1	4	11	46
Wigtown	1	12	$4^{1/1}$	NE	_	•	2	17	8	4	15	4	4	11	4	4	5	4	NE	_

Sources: 1925: Church of Scotland (Property and Endowments) Act 1925, c 33: first schedule, table B: barley: average value of imperial quarter for crops and years 1873–1922.

1935–74: 'Teind Court register of fiars' prices', NRS, TE 18/11: price of 1 quarter barley (best or first quality).

Notes: Prices = 'best' or 'first quality' where differentiated.

NE = No evidence, i.e. fiars prices not struck/recorded in the county for that year. U = entry on manuscript unclear.