V.

NOTICE OF UNPUBLISHED RENTALS OF THE ANCIENT LORDSHIP OF SHETLAND AND OF THE EARLDOM AND BISHOPRIC OF ORKNEY.

BY GILBERT GOUDIE, TREASURER, S.A. SCOT.

The crown lands of Orkney and Shetland, known, since the islands became connected with Scotland, as the *Earldom* estate of Orkney and the *Lordship* of Shetland, together with the duties exigible in addition by the Crown and its donatories, are simply the continuation, with ever varying increment, of the heritable domain and traditional exactions of the old Scandinavian Earls of Orkney in both groups of islands. These lands and duties, originally held under the King of Denmark and Norway, gradually assumed the character of absolute and irredeemable property in the person of the Scottish sovereign, and successive donatories, though only holding under redeemable charters from the Crown, made free with them, by sale and excambion, as if they had been their own.

The bishopric estates and revenues in Orkney and Shetland descended, in the same way, to the Roman Catholic and Reformed Bishops of the Scottish Church from the Scandinavian prelates who preceded them, and were equally tampered with by the successive holders.

Regarding the origination and growth of these two estates in the islands, the absence of authentic information leaves us very much to conjecture. In the case of the Earldom, King Harold of the Fairhair, according to the Saga of Olaf Trygvisson, simply “gave” the whole islands to Rognvald, upon whom the title of Earl was first conferred, about the year 872. This cannot, however, be supposed to imply the creation of a landed estate in the person of the Earl or the negation of private property in others, for the odal landholders appear to have had their inalienable rights from the beginning. The charters, in much later times, to the Stewart Earls were not less comprehensive in their terms than the gift of King Harold. That in favour of Lord Robert Stewart, dated 26th May 1564, conveyed to him, in the ordinary legal phraseology of the day, “all and whole the lands of Orkney and Zetland, with
all and sundry the isles belonging and pertaining thereto, with all and
each of the castles, towers, fortalices, woods, mills, multures, fishings, 
&c. Subsequent Crown charters were still more full and precise, but
interference with private property was none the less arbitrary and illegal.
The right to collect the skat from the whole islands, and to acquire a
private domain by conquest or confiscation, was doubtless the privilege
of the Earls from the beginning. It was thus that at Orphir, Birsay,
Kirkwall, Sumburgh, Scalloway, and elsewhere, earldom properties were
formed, and residences erected. The fortunes of war, private feuds,
poverty of private owners, fines, escheat, grippings, swelled the estate of
the Earls to the large dimensions it had attained at the time of the
Impignoration to Scotland (1468); and its extent was still farther
largely increased by the rapacity of the Stewart Earls and other grantees
in the course of the next and following centuries.

When the Earldom estates and revenues were acquired by the Crown
from Earl William St Clair in 1471, it was enacted (20th February of
that year) that these should “nocht be gevin away in time to cum to na
persain or persainis excep alemarily to ane of the Kingis sonnis of lauch-
ful bed.” It is well known to every student of northern history how in
practice this engagement was falsified; how from age to age those crown
lands and revenues were gifted to illegitimate sons or court favourites,
until in 1766 the whole lands and revenues of the Earldom and Lord-
ship were acquired from the Earl of Morton for £63,000 by Sir
Lawrence Dundas, in the possession of whose representative, the Earl of
Zetland, they still remain. The Earldom of Orkney and Lordship of
Shetland combined has come down through all those ages as a distinct
and determinate corpus. It is otherwise with the Scottish Maormordoms
and Thanages, which can now be recognised only as traditional and inde-
terminate, in respect both of their extent and their revenues. It is
this living permanence, so indissolubly and so largely mixed up with the
history of the islands, that gives to the Earldom its abiding interest, and
renders the investigation of its records from age to age so important in
the study of Orkney and Shetland history.

Though we can with some certainty approximate the date of the
errection of the Bishopric of Orkney as probably about the year 1102,
when William the Old, regarded as the first bishop, appears to have been consecrated, there is yet the utmost uncertainty as to the origin of the secular endowments, either as regards heritable estate vested in the bishops, or power to them to tithe as in later times. There were indeed Bishops of Orkney, consecrated by Archbishops of Hamburg and York, before Bishop William’s time, ere the Archbishop of Drontheim in Norway had been finally recognised as the metropolitan of the northern see; but we are equally in the dark as to the special provision for their maintenance, further than what may be assumed as acquired by direction of the Pope, by munificence of lay donors, by cupidity of bishops and clergy, by fines, confiscations, and such other resources as the power of the Church, under countenance of the Crown and the Earl, could make available for its own aggrandisement. Certainly the bishopric estate had grown to important dimensions by the time of the Reformation. Bishop Graham, reporting to the Magistrates of Edinburgh in 1642, states that he understood “the old Bishopric of Orknay was a great thing, and lay sparsim thro’out the haill parochines of Orknay and Shetland. Besyde his lands, he hade the teynds of auchtene Kirks. His lands grew daily as irregularities increased in the country.”

The mutations of the Bishopric estate have been scarcely less marked than those of the Earldom. By excambion and attempted consolidations, by appropriations to secular purposes, when all power was engrossed by the Stewart Earls, and to ecclesiastical purposes of different complexion, as Episcopacy or Presbyterianism was in the ascendant, its character and extent have been materially altered. By excambion between the Crown and Bishop Law in 1614, the Shetland portion of the Bishopric estate was transferred to the Crown in exchange for lands concentrated in one district in Orkney. With the abolition of Episcopacy at the Revolution Settlement these Bishopric lands became finally vested in the Crown; and what now remains of them is administered by the Department of Woods and Forests, under the charge of a local chamberlain. Much diminished by successive changes in former times, its latest curtailment has been in our own day, considerable portions having been sold in 1854–56.

While the origin both of the Earldom and Bishopric estates in Orkney and Shetland is thus obscure, the Rentals which have been preserved
give a vivid and comprehensive picture of the state of these properties, and, at the same time, throw a remarkable light upon the condition and value of occupied lands in the islands at different dates, in the course of three or four centuries past. The peculiar complexity of the land tenure and of the burdens on land, resulting from the intermixture of Norwegian and Scottish forms and usages, adds additional interest as well as difficulty to the attempt to prosecute an inquiry in reference to those lands and duties. The foundation for all such inquiries was laid by Sheriff Peterkin of Orkney, whose "Rental of the Ancient Earldom and Bishopric of Orkney" was published in 1820. In those rentals we have detailed particulars of different dates from the 15th century, of the lands in every district in Orkney—their extent, feu or scat duty, landmaills, teinds, and other burdens exigible from them, with incidental information otherwise of much value. The rentals published by Peterkin are the following, viz.:

II. The Rentale of King and Bischoppis Lands of Orkney. 1595.
III. Bishop Laws' Rental of the Bishopric of Orkney. 1614.
IV. Rentall of the Landis and Dewties thairof quhilkis apperteneit to the lait Bishoprik of Orknay. 1642.
V. The True and Just Rentall of all the Fermis, Debtis, Dewties and Gersumes off the Bischoprick of Orknay. N.D.
VI. Donald Groats' Bishoprick Compt.-Book. Cropt, 1739.

But these detailed "Rentals" are not all that Peterkin brought to light in illustration of the successive stages of the Earldom and Bishopric estates. It was he who first directed attention to the series of charters and other documents belonging to the Bishopric, discovered in 1819, and which are preserved in the Charter House of the city of Edinburgh, the city having held a lease of the Bishopric revenues for a period of years from 1641 to 1662.¹ The mere list of the principal papers of this series suggests how extensive the treasures of information

¹ Charter of Mortification in favour of the Town of Edinburgh of the Bishoprick of Orkney for maintenance of their ministers, 1641.
are which lie available for the student who has leisure to pursue investigation there, e.g.:—

1. Inventory of Writs and Papers of the Bishoprick of Orkney, delivered to the Town of Edinburgh in 1642 (comprising numerous Charters from 1490 to 1614, Rentals, and Miscellaneous Papers).

2. Certane questions to be resolved anent the Bishoprick of Orkney given to Mr Buchanan, 17th October 1642.

3. Answers to certane Propositions requirit be the Richt Hon. the Provost, Bailzies, and Counsell of Edinburgh, concerning the Bishoprick of Orkney, this 19th of October 1642.

4. Queries to the late Bishop of Orkney anent the State of the Bishopric, and his Answers thereto, 1642.

5. Further Answers by Bishop Grahame.

6. Propositions be the Towne of Edinburgh to be resolved upon be the lait Bishop of Orknay, and his Answers to the Propositiones.


In addition to what relates strictly to the Bishopric estate, these papers in the possession of the City of Edinburgh contain inquisitions as to the Churches and Church Revenues, then in many instances in a dilapidated state, both in Orkney and Shetland.

Besides these publications by Peterkin, there is a small volume "The Rentall of the Provestrie of Orkney, 19th March 1584," printed by Sheriff Maconochie.

The foregoing preliminary observations bring me to the purport of the present communication, which is to show that, while so much has been done to illustrate the nature and extent of the Earldom and Bishopric estates and revenues in Orkney, absolutely nothing of the kind has been done for Shetland; while there is, in reality, not less ancient and valuable material extant, though up to the present time practically unknown,

1 One bundle of papers is described as "Ane uther bunthell, qhairirin is conteinit the stipend dew to everie kirk in Zeatland, and qhairir of the samen is appoyntit to be payit," &c. This list of the stipends is, I suppose, the paper printed in my communication to the Society on the "Revenues of the Parochial Benefices of Shetland in the Beginning of the 17th Century."—Proceedings, vol. vi., new series, p. 291.
relating to the Lordship of Shetland. These are ancient Rentals, comprising proprietary lands of the Earls, and Skat and other duties exigible by them, in general form resembling the Orkney rentals, but for the most part entirely distinct, both as regards the denomination and character of the duties and the commodities in which the payments were made.

In these records we are brought into direct contact with peasant holdings and village communities of a very early type, in which the lands were intermixed and runrig, with an agricultural system which has long since disappeared in most mainland districts of Scotland, but which continues to be visible in Shetland to the present day. It is here, therefore, if anywhere, that we may look for pertinent illustrations of our most simple and archaic forms of rural economy; an economy, locally no doubt, in many respects unique, from the nature of the case —remote and insular, partly Scandinavian, partly Scottish—but yet of widespread interest in its general bearings. It is impossible, in the limits of a communication like the present, to print in full any one of these Rentals. I shall, therefore, content myself with transcribing such brief extracts as will serve to give an approximately accurate indication of their character, and perhaps induce some future writer to embrace them all in a volume relating to Shetland, of the same character as Peterkin's "Rentals of Orkney." The order followed is chronological.

I. The Skat Book of Zetland (15th or early 16th Century?).

This, apparently the most ancient of all the northern Rentals, was formerly in the possession of Mr Balfour of Balfour and Trinaby, who, a number of years since, allowed me to make a copy of his own transcript of it. It is now deposited in the General Register House, among the many other historical manuscripts relating to the islands. It bears no date, and makes no personal or other references sufficiently pointed to indicate the time conclusively. Old as it is, and expressed in a kind of mixed Scottish, it is a copy of a still earlier Rental, while presumably the islands were yet Scandinavian. If, as seems most likely, the reference to "my lord" (p. 220) is to one of the Sinclair Earls, the date must be at no great distance from the time of the impignoration to Scotland (1468), the language and whole tenor seeming to be inconsistent with
what we should look for in the epoch of the Stewart Earls (1564-1614). The connection of the Sinclair family with the islands did not terminate with their resignation of the Earldom in 1471. Henry, Lord Sinclair, obtained, in 1489, a lease of the Earldom and Lordship, which only ended with his death at Flodden in 1513. "My lord" of the ancient line might therefore apply to a time as late as the last-mentioned date. Its own calligraphic style is indeed sufficiently antiquated, but it winds up with a colophon expressive of its imperfect rendering of the more ancient and, to the transcriber, scarcely intelligible, original, thus (contractions expanded):—

"Finis quanti reperit.

In aventour this present writting be nocht our legiable for the strange leid and terms content in the samyn to the reidaris ban nocht the hand that wret it for it is als obscoir to the wrettar nocht then equivalent cum originali in forma et in valore de verbo in verbum," &c.

This rental bears no title, but is headed "The Skat of Zetland," and seems to contain the whole revenues of the Lordship of Shetland with the exception of the northern isles of Yell, Unst, and Fetlar. It is impossible to assign a reason for the omission of these important districts. The revenues are enumerated under the two separate heads of (1) Skat, a burden apparently affecting all (or almost all) occupied land, and (2) Landmaills, the rent payable by tenants of property lands of the Lordship, and latterly by holders of feu'd lands. We have thus the total burdens affecting every parcel of land in the islands (apart from the excepted districts); and the enumeration of the occupied spots at this early period is of great interest. The division into parishes, in no material respect differing from the present, is also noteworthy. The order of contents is as follows (retaining the old spelling):—

I. Skat, payable by

<table>
<thead>
<tr>
<th>Burray</th>
<th>Northt Maven</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tynguell</td>
<td>Nesting</td>
</tr>
<tr>
<td>Dunrosnes</td>
<td>Dailting</td>
</tr>
</tbody>
</table>
II. LANDMAILLS, payable by

Northmaven. Durnosnes.
Dailting. Quhitnes.
Burrones. Sandsting, Esting, and Wawiss.
Tynguell. Lunnasting and Nesting.
Brassa and Burra. Quhailsay and Scherrayss.

Then follows (III.) a second enumeration of Skat from the parishes named above (No. I.) with the addition of the isle of Tronderay and Setir [?]. The two lists of Skat vary, both in the names of the places and in the extent of the exaction (when the places named are the same). The explanation of this is not apparent.

The following transcription of the portion relating to a single district, will sufficiently indicate the character of the whole Rental:—

(A) SKAT—DURROSNES.

Item Swynbrocht [Sumburgh] ij s iiiij d in my lordis handis.¹
Item Tullope [Tolob]— iiij s viij d veafirtht.

¹ Sumburgh, which appears to have been manorial property of the Orkney Earls from an early period, is thus shown to have been subject to its proper burden of skat like other places, though in the hands of “my lord” himself. In a subsequent rental, that of 1777-1778 (No. III.) it is expressly stated that the 24 merks of Sumburgh “never paid Scatt.” No doubt, with the advent of the Stewart Earls the payment would be ignored, and in later times would be entirely lost sight of. Unluckily this reference is too vague to admit of identification either as regards person or date. The earliest formal document relating to the lands of Sumburgh that I am aware of is the charter granted in 1498 by William, Earl of Caithness (eldest son of William, last of the Sinclair Earls of Orkney), and his other brothers and sisters, in favour of their brother, Sir David Sinclair, Fowde of Shetland, in which they conveyed to Sir David the said lands (omnes et singulas ac integras terras de Swinburgh cum pertinent. et contingen. jacen. in domino Zetlandiae). Sir David, who was also chief captain of the castle in Bergen, Norway, by his testament, dated at Tingwall, 9th July 1506, bequeathed to Lord Sinclair “the reversion from Hjaltland [Shetland] for the current year, and all the landed property inherited by himself
LORDSHIP RENTALS OF SHETLAND.

Item Oxinsta ii s vadnell iij d leanger.
Item Oxniabo iiij s vadnell viij ellis silver and vadnell viij d leanger.
Item in Dealle ij s vadnell x skynis and silver and iii d leanger.
Item vj merk in Daile ix ellis wadmell.
Item Brow xxxij ellis vadnell xvij d leanger.
Item Vo xx ellis iij d leanger.
Item Clumlie vj s vadnell viij d skynis and silver vj d leanger.
Item Exnabo in Sanedavik iiiij s vadmel vj d leanger.
Item Sanedavik tenetur iiij s vadnell vj d leanger.
Item Schondervek iij s vadnell iij d leanger veafirht.
Item a merk in Schon-lerwek iij ellis wadmell.
Item a merk in Hoiswek iij ellis vadnell tenetur vj d leanger.
Item Houland Cumlawek and Veaseter v s v d leanger veafirht.
Item Burrowland Sandwik and Lebothen.

after his father in Hjaltliind.” While Sumburgh was thus treated as private property by members of the Sinclair family rather than as Crown lands, forming part of the ancient lordship, it appears to have reverted to its former character, and to have passed on to the Stewart Earls under the grant by the Crown of the Earldom and Lordship to Lord Robert in 1561, for in 1592 we find his son Earl Patrick setting heritably, in feu farm, to William Bruce, first of Symbister and Sumburgh, “the 20 merk land, 6 pennies the merk, of Soundburgh callit kings landis,” with the 4 merk laud, 6 pennies the merk “callit Provestis landis lyand rynrig with the said 20 merk land of Soundburgh.” These latter belonged to the Provost of the Cathedral of Bergen, and the title to them appears to have been regarded as doubtful until ratified by the King of Denmark and Norway, as coming in place of the ancient church of Norway, on 28th August 1662 (Proceedings of the Society, vol. ii., new series, p. 13). By a subsequent feu-contract in 1604, the said “nobill lord” confirmed William Bruce in the said lands, reserving always “the ryt and titill of the houss laitlie biggit be him [the Earl] upon the-ground of the said laudis of Soundburgh on the south syd of the new hall, togidder with ane yaird adjacent thairto at the south eist gabill of the said new hall off the lenth and breid of threscoir futes in everie quarter thairof, togidder with the pasturage of twa ky and twa oxene in the summer season.” The “new hall” referred to is apparently the now shapeless ruin—Jarlshof of the Pirate—close by the residence erected by the present Mr Bruce of Sumburgh. In the contract in question the Earl allows to Bruce the keeping of the foresaid “house and fortalice” of Sumburgh, subject to his being answerable for the inside “plennissing” and moveables therein; and the Earl further reserves the “right to receive and uplift the haill profittis and commodities of all Orknay fysche boittis and Cathnes fysche boittis upon the ground of the said landis of Soundburgh,” payable by the fishers for liberty to build booths or lodges, and “cast fuill and devot” in connection therewith (Sumburgh Charters). There was thus, three centuries ago, a concourse of fishing boats at Shetland from Orkney and the coasts of Scotland very much as we have seen revived within the last few years.
Proceedings of the Society, April 13, 1885.

Item ix merk in Burrowland bayth skat and landmaile iiij s vedmell v d h leanger tenetur with Henry Sinclair als mekill.
Item Sandwek and Leebothin landmaile and skat i pak vedmell iiij d leanger.
Item Pykagar v d h merk vi d ye merk iiij ellis vadmell.
Item iij merk in Qwharof vj d ye merk vij ellis vadmell.
Item iij last d in Ayt with the guidwyff nocht pait.
Item iij merk in Uphuss vj d ye merk vij ellis vadmell.
Item ix merk in Šetir vj d ye merk iiij s vadmell tenetur ix ellis.
Item in Bryenes [?] in Konesbrocht [Kunningsburgh] xij merk vj d ye merk iiij s vadmell.
Item xij merk for Vesten’o in ye guidwyffis hand nocht pait.
Item v merk for ye Vesten’o * ellis vadmell.
Item Broustoris lanid iiij merk vij ellis vj d ye merk.
Item Tenetur iij merk with ye guidwyff.
Item vj merk in Tow vj d ye merk vj vj ellis.
Item leanger in Konesbrocht xviij d.
Item Flatbuster vj d vadmell xij d leanger.
Item viij s vadmell and skynis veafirtht.
Item Kondell [Quendale] ix s veafirtht.
Item iij merk in Kondell iiij d ye merk iiij ellis vadmell.
Item Regusta [Ringasta] xvj ellis vadmell ji d leanger.
Item Nois [Noss] iiij s veafirtht.
Item Schevsbrocht v s tenetur a s with Sande Sincler and iiij d xiiij d leanger pait.
Item Berwek iiij s vadmell and skynis vj d leanger.
Item Hilduell viij s vadmell and viij d xviij d leanger.
Item Schelberry iiij s vadmell iiij d leanger.
Item ye half of South Yirland [Ireland = Eyrrland] iiij s vadmell iiij d leanger.
Item a last i South Yirland ix ellis vadmell ij d leanger tenetur a d.

(B) Dunrosnes [Landmaills].

Item viij merk in Schonderwek xxxij d fatguid.
Item Roull in Schatness ix merk h vj d ye merk ij t butir tenetur vij d.
Item Thomas Copland iij merk viij d fatguid.
Item Yalleman for v merk iij s Skatnes a t butir tenetur a t amil a merk got.
Item Thomas [in] Scholland v merk in Schatnes x ð fatguid.
Item Guttrun in Scholland v merk in Schatnes and ij merk in Tullope
fatguid xx t butir tenetur iiij ð.
Item ij merk in Tullope paît.
Item Henry in Barrohorse viij merk in Tullop viij ð fatguid.
Item a merk in Goit paît.
Item Manis in Le ij merk ij uris v ð fatguid.
Item Halle in Le iij merk and iij merk now eumin ij t butir.
Item Sowart [Siwart or Sigurd] in Loopell ij merk and ij uris v t butir.
Item William in Vo ij merk and ij ure iij ð butir.
Item Magnus Copland viij merk in Oxinasta xviij ð.
Item Angus in Brek ij merk iij ð butir.
Item Nicholess Helios (?) iij merk in Oxinabo v ð.
Item Troswek xj merk xvj ð fatguid.
Item Clymlie ij merk viij ð ye merk v ð butir.
Item Louesseter ij ure ij ð.
Item vj merk in Reirwek xij ð ye merk ij s fatguid.
Item v merk in Reirwek xx ð.
Item ij merk in Schoisbrucht and ij ure in Nosse for ij yeris ij t butir.
Item vj merk in Setir viij ð ye merk xvj ð fatguid.
Item iij merk in Hildowel and ij uris a t butir.
Item ij merk in Quinesta and vj h in Garthe vij ð fatguid.
Item Bakasater ij merk vj ð ye merk h a t.
Item ij merk in Kondell iij ð butir.
Item vij merk in Garthe a t butir.
Item vj merk in Acratam (?) xvj ð fatguid.
Item Spens (?) v merk x ð fatguid.
Item x merk [in] Kondell iij t butir tenetur ij ð x elli vadmel.

(C) Dunrosnes Schat [a second time].
Item Skatnes iij s viij ð tenetur with Henrie Sincler iij ð.
Item Le iij s iij ð.
Item Haistensgar xiiiij ð tenetur iij ð grass [sum ?] ne vadmel iij ð land-
male.
Item Oxnasta a s fatguid.
Item Oxnabo a merk i ð fatguid.
Item Oxnabo ye Schat xvj ð fatguid adt xvj ð.
Item Brow v mellis and ij ð and ix merk h iij ð ye merk xiiij ð.
Item Haldawell iiiij s iiij d.
Item Reggasta xvij d.
Item Vo xx d fatguid.
Item Schelberre iij s iiij d.
Item Clumle iij s iiij d.
Item Hoswek a merk iij d fatguid.
Item ye half of Burroland vj d i skat.
Item ix merk in Burroland vj d ye merk xvij d fatguid.
Item Sandwek and Leabaton v s.
Item vj h merk in Pikagar iij d fatguid.
Item a merk in Schonderwek iij d fatguid.
Item for Vesten O v merk ix d fatguid.
Item Burrones in Konesbrocht xij merk vj d ye merk iij s fatguid.
Item Brousa ris land iij merk viij d fatguid tenetur iij merk.
Item for Ayt xvij d in skat.
Item ix merk in Satir vj d ye merk xvij d fatguid.
Item Tow vj merk vj d ye merk xj d fatguid.
Item Flatbuster Schat iij s fatguid.
Item Uphons in Tomwek [?] xxi d.
Item Quharf iij merk vi d ye merk vij d fatguid.
Item iij merk in Upfud [Uphous?] vj d ye merk viij d fatguid.
Item Dail a s skat.
Item Dail v merk viij d ye merk ix d fatguid.
Item Reirwek Skat ij s.
Item Schosbrucht Schat ij s vj d tenetur vj a.
Item iij merk in Schosswell [?] vij d ye merk ix d fatguid.
Item Southe Erlaud Skat ij s iij a.
Item a last in Schowta vj d fatguid.

I have been thus particular in transcribing the full details of one district, the parishes of Dunrossness, Sandwick, and Cunningsburgh, then and now united and forming a single "ministry," in order to show the general character of the rental, and at the same time to give unabridged material so far for analysis at any future time.

The list contains almost every township (tún) now existing in the district comprised in it; the most noteworthy exceptions are Levenwick and Maywick, which have been peopled districts for a very lengthened period. Their omission is not easily explained, especially as they appear
in all later rentals. Other places omitted are mostly outsets of later times, probably not then existing.

Landmaills, it has been already explained, are rents for lands belonging to the Earlom and Lordship in property, or feus payable in respect of lands feudalised. As the lands in the islands were originally all udal, it was only in later times that the feu-duties came to amount to anything considerable, as feudal charters were more and more forced upon the native landholders. I prefer not to enter here upon the vexed question of the nature and incidence of skat, whether, as contended for by the Crown donatories, it is a feudal burden due to them as superiors; or whether, as insisted upon from age to age by the landholders, it is a tax, originally payable through the Earls, for the support of government, and should stand in place of, or be superseded by, the British land-tax. It is needless to say that the former contention has been successfully maintained, and that both skat and land-tax have all along been exacted. It is also a question whether skat was leviable upon cultivated lands as such, or, as I think was the case, upon such lands in respect of their salthald, or common pasture ground, which, not being private property, belonged to the Crown, and was therefore a proper subject for proportional rating. The exactions of wattle, and sheep and ox money, do not appear at this time. The latter was not imposed until about the years 1572-1575.

The duties are paid in wadmell, skins, butter, fat-guid, and money.

Wadmell is the native coarse woollen cloth (Norse, Vadmal), formerly an important article of exchange and payment in all the Scandinavian North.

Fat-guid appears to comprise butter and oil. The term is used in this sense in Lord Sinclair’s Rental (1497) p. 15, “fat guid butter, and ulie;” and Pinkerton so explains it in his Glossary. Oil is not mentioned by name in this Rental.

In numerous instances, the term Leanger is used as denoting the name or nature of the duty. This is presumably Leidangr, which, in the sense of a war contribution, a fixed perpetual duty paid to the King, occurs frequently in Norse, Danish, and Swedish laws of the twelfth and thirteenth centuries (Cleasby-Vigfusson Dictionary, sub voce).
complaints against Lawrence Bruce of Cultemalindie (1576) it is asserted by the people that “thair is ane dewitie callit Leanger, quhilk the Commonis of Zetland payis yeirlie, followand their wadmell, quhilk extendis to four Dense [Danish] quhytis, or ane calf skin, with everie xxij cutteill of wadmell,” which had been grievously augmented by Cultemalindie.

The term veafirtht, frequently occurring in the rental, is to me unintelligible.

Tenetur is, I imagine, equivalent to “retained” in later rentals, which is there used to imply that the payment is withheld, either from inability to pay or from the land being uncultivated, or ley, and therefore, for the time, not subject to the exaction.

The rental does not indicate how the rents and duties were collected; whether by the Earl or his representative direct from the individual occupants of the land; or whether the whole was allocated upon districts, and collected in slum by a servant or tacksman. The general understanding is that the Under Fowde of each parish was the representative of Government and charged with the collection of the dues, the Lawrightmen (Norse, Lögretta-menn) seeing that justice and due measurement were observed between him and the commons. The money payments are computed in merks (13s. 4d. Scots), shillings, and pence.

II. Rentall of Yetland, 1628.

This is a small manuscript volume, foolscap folio, preserved in the General Register House, part of an extensive collection relating to the islands. It is headed—

“The Compt of the Landis within the severall parochines and yles of Yetland gevin in be the fowdis for collecting of the taxation compting vxx [i.e., 5–20] to the hundred.”

Anciently every parish in Shetland was administered in its local government by a Fowde (Norse, Foged; still common in Norway), superseded in later times by the Scottish title of Bailie. The Great Fowde was the supreme administrator of law and justice in the islands, and held his principal court at Tingwall. The “Compt” rendered by the parochial Fowdes on this occasion, which has fortunately been pre-
served, begins with an abstract of the extent of occupied land in the islands, stated separately in parishes, thus:

<table>
<thead>
<tr>
<th>Parish</th>
<th>Merks</th>
<th>Parish</th>
<th>Merks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dunrosnes</td>
<td>1917</td>
<td>Wallis</td>
<td>985</td>
</tr>
<tr>
<td>Burray, Gulberwek, Trondray, and Quarff</td>
<td>701</td>
<td>Delting</td>
<td>839</td>
</tr>
<tr>
<td>Tingwall</td>
<td>815</td>
<td>Nesting</td>
<td>854</td>
</tr>
<tr>
<td>Bressay</td>
<td>373</td>
<td>Yell</td>
<td>1100</td>
</tr>
<tr>
<td>Quhytnes</td>
<td>364</td>
<td>Unst</td>
<td>2087</td>
</tr>
<tr>
<td>Weisdail</td>
<td>341</td>
<td>Fetlar</td>
<td>701</td>
</tr>
<tr>
<td>Aithsting</td>
<td>789</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In all 13,392 merks. (The figures are given in the Roman notation, e.g., Dunrosnes, \( \text{ix} \text{ xvi} \text{ merk} \) \( \frac{1}{2} \text{ merk land}. \) The importance of this, as showing the extent of settled occupancy at the time (1628), and as forming a basis of comparison with all subsequent rentals, cannot be overestimated. In the detailed rentals of the parishes we have further the separate occupied rooms, or townships (\( \text{tùns} \)), which make up the aggregates as above.

The next entry is an explanatory statement “Anent the weyghtis measuris and reckningis of the dewties of Yetland,” which is of sufficient importance to entitle it to be printed in full:

ANENT THE WYECHTIS MEASURIS AND REKNINGIS OF THE DEWTIES OF YETLAND.

Ane cuttell wodmell is a Zelandis elne pryce thairof is 4 5 Scottis.
Sex cuttellis is a shilling wodmell and ten shilling wodmell is a pak.
Ane lea\( [?] \) is payable be a calf skin or half cuttell wodmell, or pryce thairof 2s.*
Ane d. butter is 4 merk butter: six pennyis butter makis ane leispund.
Tuelf leispund makis a barrell butter. The pryce of the leispund is 48s.

* This contracted term “lea” is probably Leanger, which occurs frequently as a duty in Shetland in the Skat rental No. 1. of the present paper. I have endeavoured to explain it on p. 225, ante.
Ane can oyllie is the measure of a Scottis quart pryce thairof in the country is 12 s.

4 canis makis ane bull and 9 bullis makis ane barrel oyllie.

Aught uris of land makis ane merk of land: 18 merk land makis ane last of land, and 4 lastis of land is a piece of corneteynd.

Ane last land being 18 merk payis 6 meillis, viz., 3 leispund butter, 3 bullis oyllie.

Whair the corneteynd is payit in packit guidis ilk peice corneteynd is ane barrel: ane barrel butter ane yeir; and ane barrel oyllie anothir yeir.

Ilk Zetland shilling is 2 meillis quhairof ane meill payit in butter and anothir in oyllie.

Ilk meill of Scat is ane leispund butter or ane bull oyllie.

Follows:—"Chairge of monyie for the Dewteis of Yetland, Crop 1627, as it was gevin be mr jon Dick to his father."

After this statement, the Rental proper begins with the headings, "Rentall of the Dewties of Yetland," comprising—(1) Landmeallis (or Landmaills), estimated in wadmell and butter; and (2) the Scat, estimated in wadmell, butter, and oil, of which the following are specimen entries, viz.:—

I. Dunrosness.

<table>
<thead>
<tr>
<th>Landmeallis.</th>
<th>Butter.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soundburght,</td>
<td>xx merk vj σ the merk xl cuttell</td>
</tr>
<tr>
<td>Clumlie,</td>
<td>ij merk viij σ merk v cuttell</td>
</tr>
</tbody>
</table>

1 The Dick family of Edinburgh were long connected with Orkney and Shetland. Alexander Dick, before 1560, resided chiefly on his property in Orkney. He died in 1580, and was succeeded by his son, John Dick, who is said to have been a merchant of great eminence. His son, Sir William Dick, Lord Provost of Edinburgh, farmed the Crown rents of Orkney and Shetland, and it is evidently his son John who is here alluded to. Sir William attained to great wealth; but, coming to misfortune through his fidelity to King Charles I., in the troubles which overwhelmed that monarch he lost his all, and died miserably in prison. From him are descended the family of Dick-Cunyngham of Prestonfield, Baronets. In 1675 Captain Andrew Dick was made Steward and tacksman of the Crown rents, and the name was continued in the islands for about a century later, by the family of Dick of Frackafield and Wormdale, now locally extinct.
II. DUNROSNESS SCAT WODMELL BUTTER AND OYLLIE.

Scatnes, viij s viij d lea' Goit the 3 part Tenentis the 2 part.
Clumlie and Trosweik and Lugasetter, vj s iiiij d.
Scowsburgh, vj vij d lea.

In a number of the parishes Conquest Land and Conquest Landmeallis are enumerated, as also Kirk land meallis. Corn Teynd—butter and oil—is occasionally quoted.

There are then given—(1) The Umbothes (or Umbboth Duties); (2) Wattle, Ox, and Sheep Silver of each parish and isle; (3) Rentall of the Wattill as it was in anno 1605; (4) The Rentall of the Lawling Oxen and Sheep of Yetland gevin up to Mr Wm. Livingstoun, Scheref deput and Chamerlane in anno 1615; (5) The Rentall of the Peattis yeirlie to be casten von and led to the Castell of Scalloway conform to ane warrand direct to Alexr. Bruce and preceptis to the Foedis datit at birsay the 20 of feb. 1604; (6) The Holms and ylandis in Yetland extracted out of the Bishopis rentall producit to the Exchequer in Novr. 1612 and subscribit be Andro Edmonstoun minister at Yell; (7) Rentall of the Bishopis Umbothis; (8) Rentall of the Conquest landis in Yetland be my lord in anno 1604. 27 June 1604.

This list of contents of the Rental of 1628, even without quotation of details, is more than sufficient to indicate its importance. It is indeed a standard for estimating the state, in the beginning of the seventeenth century, of the Lordship of Shetland, and of the local weights, measures, and duties, which latter have been involved in confusion both before and after that time. It is impossible here either to give details or to analyse them, but a few special points may be referred to:

(a) Umboth Duties.—These were the Bishop's revenue from Shetland. In 1577 a complaint was brought before the Privy Council by Barthill Strang of Voisgarth in the island of Unst, against Lawrence Bruce of Cullemalindie, for compelling him to pay the bishop's duty called the "bishop's umbois in Zetland" three months before the term (Register of the Privy Council of Scotland, vol. ii. p. 648-9). Etymologically the word Umboth (old Norse, Umbôð) signifies administration by a delegacy, the duty having always apparently been collected by a representative of the absent bishop. According to Gifford (Historical
Description of Zetland (p. 173), the Umboth duties comprised one half of the corn tithes of every parish, except the united parishes of Tingwall, Whiteness, and Weisdale (which formed the Archdeanery of Shetland), and were payable in butter, oil, and occasionally money. This explains how it came to be that only one half of these tithes came to the vicars of the parishes; that is to say, the corn tithes (decimae rectoriae), which properly belonged to the parson or rector, were divided equally between the bishop and the parochial clergyman; and the bishopric revenues of Shetland having been acquired by the Crown, by excambion with Bishop Law in 1614, the one half belonging to the bishop (i.e., the Umboth duties) then became, and still remain, part of the revenue of the Lordship, in the possession of the Earl of Zetland.

(b) WATTLE.—In the complaints against Lawrence Bruce of Culturnalindie (1575), which contain the earliest reference I have seen to this duty, no explanation of its character is given. The complaint in regard to it is stated thus:

"It is lamentit be the said auld Lawrichtmen that quhairas of the law and consuetude of the cuirie in all tyme precedand the Lairdis entres, the Comowns payit thair dewities, callit wattill upon thair Lawrichtmanis bismeyre, be ane nummer and calculation callit merkis. Quhairas the Laird now compellis thame to pay the same in gudlin-taill upon the Dutche bismeyre, quhilk is thre or four merkis mair nor just," &c.

Founding upon etymological considerations, Mr Balfour's Glossary to Oppressions in Orkney and Shetland defines this duty as (Norse, Vottr-tel) "the ancient assessment for the salary of the Under-foud for summing up the evidence at the Yard-thing, afterwards a perquisite of the Bailie." Gifford, writing in 1733, explains its derivation as from the Danish words nuit laugh, i.e., a night laying, arising from the circumstance of a certain saintly matron having at one time been sent over from Orkney by the Bishop, with the assurance that her lying but one night in each parish would be followed by abundance of corn and fishing, a small sum

---

1 Oppressions in Orkney and Zetland in the Sixteenth Century, by D. Balfour of Balfour, p. 63.
2 Historical Description of the Zetland Islands, Reprint, 1879, p. 57.
being paid to her yearly from each parish in recognition of these blessings. Absurd as this story, adopted by all subsequent writers, may seem, there would yet appear to be a substratum of truth in what is implied in it, in so far as night-lying is concerned.

In the present Rental of 1628 this duty is entered as so many “night’s wattle.” Thus:

Easter Quarff, 1 nyghtis wattill.
Summa [for Burray], 4 nyghtis wattill and 6 merkis.

This seems clearly to suggest lodging, night entertainment, probably the equivalent of conveth, or waiting (Waitinga of Latin charters) in old Scottish deeds, known also in Irish as Coinmheada. In modern Danish nat-leie is the term for night quarters; but the transition to wattle is, it must be admitted, not very natural or obvious. In the time of the Stewart Earls the inhabitants were held bound to “flit and fure,” that is, to transport and convey, the Earl, his Chamberlain, and attendants, from place to place, a burden which was remorselessly exacted, usually without remuneration. In passing through the country, free night quarters were usually extorted in the same way. Adverting to Mr Balfour’s explanation that the wattle was a payment for the Foud, or Bailie, it is quite conceivable that it might in the same way have covered expenses of night quarters for the Foud and his attendant officers at meetings of the Lawting or parish courts, though no direct evidence of this appears to be preserved. Whatever the origin, the duty grew in the course of time to be a permanent burden. ¹

Grassums, called also Eistercowp (Eysetter-caup) and Landsetertown,

¹ Subsequent investigation has convinced me that the explanation of the origin of wattle, suggested above, is not without support of evidence. In the Diplomatarium Norvegicum (vol. ii. part 2, p. 466) I find a deed (No. 623) by King Erik, the Pomeranian, dated at Lund, 15th April 1412, in which he grants to his trusty servant, Alexander van Klapam, all his lands in North Maven in Shetland—“Alt vaart godz sem ligger upp Haeltland for nordan Mawed huiliket plager att skyllda on gifua tiu lodus marker til skat landskyld ok wesel,” &c. The terms “skat, landskyld ok wesel” here used as expressing the dues (10 merks in all) exigible from the property can, I think, be rendered only as skat, land-rent, and night-quarters. The word wesel seems to be, in its original form, the old Norse Veizla, veital, thus defined in the Cleasby-Vigfusson Dictionary:—“As a law term, the reception or
recognised burdens at the time of the Complaints against Cultemalindie, do not appear to be alluded to in this rental. They had probably not as yet become of such frequent and oppressive exaction.

(c) Sheep and Ox Money.—This has always been quoted as a tax imposed by Bothwell, Duke of Orkney, of an ox and twelve sheep from every parish. Gifford (1733), while relating the story, seems to have had some misgiving as to its genuineness, for he adds—"But it seems rather to be a tax imposed upon the country by Robert and Patrick Stewarts, earls of Orkney, for they were the first that made it an annual payment." Gifford's surmise may now be affirmed to be an ascertained fact. The particulars of its first imposition are given in the Complaints against Cultemalindie, the instrument of Earl Robert's rapacity, in 1576—"It was hevelie lamentit and complenit be the said auld Lawrichtmen of the cuntrie of Zetland, that quhair the Laird of Cultemalindie, sen his entres [1572] hes rasit ane new exactioun upon the cuntrie, quhilk was never tano of befoir be na Fowde, of certane oxin and scheip yeirlie furth of ilk parochin at the tyme of the halding of the Lawting." Elsewhere "ane ox and twelf scheip" are specified as the exaction.

The terms of the entry in the Kental now under consideration (1628)—"Lawting Ox and Sheep"—conclusively confirm this account of its origin, viz., for the expense of the great Lawting Court held at Tingwall annually; though, like the other exactions, converted into money payment, it continues a permanent burden to this day, though Lawting, Foud, and Lawman have alike vanished for ever.

entertainment to be given to the Norse King, or to the King's 'landed men,' or his stewards, for in olden time the King used to go on a regular circuit through his kingdom, taking each county in turn; his retinue, the places of entertainment, and the time of his staying at each place, being regulated by law. This was called veiðla or fora at veiðum." The term is further described by the lexicographers as "a royal grant, revenue." The circumstances of the case as here laid down correspond exactly with the position of matters in Shetland in early times, when inns there were none, and manor-houses, in the modern sense, probably as few; only, instead of the King on circuit we must understand the Jarl, or his Fonde and officers of court. The transition from veiðla to wattle is easy, and quite in the spirit of the dialects.

1 Complaints—Oppressions in Orkney and Shetland in the Sixteenth Century, p. 54.
The next Rental of the Lordship of Shetland to which I am able to refer is:

III. ZETLAND SCATT RENTAL, 1716–1717 (Earl of Morton’s).

This book brings us down to a century later than the preceding. Its special interest lies in this, that it enumerates by name the individual occupiers of the land who pay the duties. It is thus a record of the whole population (heads of families) in the islands; and, in other respects, it gives an interesting glimpse at the state of society and of the economic conditions prevailing at the time.

I am obliged to Mr Harry Cheyne, W.S., for the original manuscript volume, now exhibited to the Society. Probably the only copy of it in existence is one made by myself for my own collection several years since. It is in size foolscap folio, without title, but bearing the following explanatory note on a fly leaf at the beginning:

“This Rental is holograph of Thos. Gifford, Esq., of Busta,—and is presumed to be a copy of the Rental or Count Book for 1716 referred to by Mr Balfour in the Rental of the Lordship prepared by him in 1773, and partly from that of 1716.

“This copy was found by the subscriber among the papers of the late James Cheyne of Tangwick, and for the sake of preservation bound up by Henry Cheyne of Tangwick, Writer to the Signet, in the year 1840.”

As the contents are now of public, rather than private, interest, a befitting place of deposit for the volume would be the Historical Department of the General Register House, where so many documents of importance relating to the islands are preserved.

Thomas Gifford of Busta, a leading man in Shetland during the greater part of last century, was Stewart-Depute of the islands, and Lord Morton’s Chamberlain or Factor for the Lordship, as his father John Gifford had been for many years before. He was the author of the Historical Description of the Zetland Islands (1733), more than once referred to in the present paper.

The Rental comprises (1.) Landmaills and Grassums, being (A) Rental (and entry money) from lands belonging in property to the Crown, and (B) duty payable for lands held in feu from the Crown or from
the Crown's substitute; (II.) Skat, with Wattle, Ox and Sheep Money, levied upon the whole lands in the country, with the exception of a few specified holdings quoted as “never in use of payment.” These holdings are unquestionably Setterlands or outsets, improvements, in later times, from the Skathald, or common, and therefore independent of the old allocation of Scat. The ancient duty Leanger also reappears occasionally.

The following extracts will serve as specimens of the Rental, under the separate heads of Scat, Landmails, &c., &c.:—

**Parish of Dunrossness.—(I.) Skat.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scatness, 144 merks.</td>
<td>Seat,</td>
<td>4</td>
<td>...</td>
<td>16</td>
<td>11</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>(Defaced, but in all such cases)</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>14</td>
<td>0</td>
<td>0</td>
<td>(Defaced)</td>
</tr>
<tr>
<td>“Wattle, Ox and Sheep money,”</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>4</td>
<td>4</td>
<td>0</td>
<td>(Defaced)</td>
</tr>
</tbody>
</table>

allocated thus:

Scotshall, p. himself £ Scots s. d. 1
and tenents 47 merks is 14 17 8
Jn. Johnston 6 , 1 18 0
Grisell Fordyce 22 , 6 19 4
Wm. Sutherland 10 , 3 3 4
Rot. Mudy 6 , 1 18 0
Jno. Alison 6 , 1 18 0
Sumbro 6 , 1 18 0

Brought over, 103 marks £32 12 4
Forward, 103 , £32 12 4
144 merks. £45 12 0

(II.) Landmails [Feus].

<table>
<thead>
<tr>
<th>[Butter.]</th>
<th>[Land.]</th>
<th>Lispunds</th>
<th>Merks.</th>
<th>£ s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scatness</td>
<td>67½ merks [land] pays</td>
<td>22</td>
<td>12</td>
<td>28</td>
</tr>
<tr>
<td>Feud by Quendall thereof charged to his acct. pays</td>
<td>14</td>
<td>4</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>Feud by Sumburgh</td>
<td>24</td>
<td>8</td>
<td>...</td>
<td>9</td>
</tr>
<tr>
<td>Bigtoun fuer of</td>
<td>10½</td>
<td>3</td>
<td>12</td>
<td>4</td>
</tr>
<tr>
<td>Grizel Fordyce fuer of</td>
<td>6</td>
<td>2</td>
<td>...</td>
<td>2</td>
</tr>
<tr>
<td>(defaced)</td>
<td>2</td>
<td>...</td>
<td>16</td>
<td>0</td>
</tr>
<tr>
<td>(defaced)</td>
<td>11</td>
<td>3</td>
<td>16</td>
<td>4</td>
</tr>
</tbody>
</table>

67½ summa.
(III.) LANDMAILLS [Rents and Grassums].

<table>
<thead>
<tr>
<th>Lispunds</th>
<th>Merks</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vadsgarth (Kuningbrogh)</td>
<td>8 merks 6 acres proprietary land</td>
<td>2</td>
<td>16</td>
<td>3 4 0</td>
</tr>
<tr>
<td>Grassums thereof</td>
<td></td>
<td></td>
<td></td>
<td>3 4 0</td>
</tr>
<tr>
<td>Helen Laurence daughter</td>
<td>5 merks, pays</td>
<td>.</td>
<td>.</td>
<td>1</td>
</tr>
<tr>
<td>Malcolm Halcro</td>
<td>3 merks, pays</td>
<td>.</td>
<td>.</td>
<td>1</td>
</tr>
<tr>
<td>Okraquoy</td>
<td>6 merks 8 acres proprietary land</td>
<td>...</td>
<td>...</td>
<td>8</td>
</tr>
<tr>
<td>Grassums thereof</td>
<td></td>
<td></td>
<td></td>
<td>...</td>
</tr>
<tr>
<td>Laurence Bain</td>
<td>6 merks, pays</td>
<td>.</td>
<td>.</td>
<td>2</td>
</tr>
</tbody>
</table>

The following account exhibits the results as regards the entire parish of Dunrossness (including the parishes of Sandwick and Kunningsburgh, then, as now, united with it), showing the rate of conversion of the butter and oil payments into Scots money:

**DUNROSSNESS.**—Wholl Charge of Landmaills butter and Wadmell payable to the Right honourable the Earl of Morton yearlie, including the Grassums of the proprietary lands as contained on the 1st and 2nd pages of this Book extendeth to

<table>
<thead>
<tr>
<th>Lispunds butter</th>
<th>merks</th>
<th>£ Scots s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>196</td>
<td>10</td>
<td>261 2 0</td>
</tr>
<tr>
<td>The feu duty of the Fair Isle</td>
<td></td>
<td>.133 6 8</td>
</tr>
<tr>
<td>The Umboth duty</td>
<td></td>
<td>407 0 0</td>
</tr>
<tr>
<td>The Scat, Watle and Ox peuny — Dunrossness, 3 united parishes as on folio 11, amount to</td>
<td>[Cans oil.]</td>
<td>57</td>
</tr>
<tr>
<td>The whole Rent</td>
<td></td>
<td>253</td>
</tr>
<tr>
<td>223 lispunds butter &amp; 18 merks at 30 sh. p. lispund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>205 cans of oil at 6 sh. p. can</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extent of the Wholl in money [sic]</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A large portion of this is entered as "Retentions," i.e., non-payments on account of lands being "ley and Wasted," and on other grounds (figures of the totals partially defaced). In the detailed rental these retentions are carefully noted.

The Book concludes with the following:
Generall Compute of the Crownrents of Zetland.

The proprieties and fewed Crown lands.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dunrossness,</td>
<td>64 1/2</td>
<td>482 1/2</td>
<td>1203</td>
</tr>
<tr>
<td>Fair Isle,</td>
<td>...</td>
<td>96</td>
<td>...</td>
</tr>
<tr>
<td>Burray Isle,</td>
<td>...</td>
<td>100 1/2</td>
<td>152</td>
</tr>
<tr>
<td>Gulberweck,</td>
<td>63 1/2</td>
<td>28 1/2</td>
<td>241</td>
</tr>
<tr>
<td>Brasay and Ness,</td>
<td>...</td>
<td>22</td>
<td>332</td>
</tr>
<tr>
<td>Tingwall and Trondry,</td>
<td>140</td>
<td>79</td>
<td>648</td>
</tr>
<tr>
<td>Whitnes,</td>
<td>109 1/2</td>
<td>33 1/2</td>
<td>572</td>
</tr>
<tr>
<td>Wisdall,</td>
<td>83</td>
<td>91</td>
<td>569</td>
</tr>
<tr>
<td>Aithsting,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sandsting,</td>
<td>20</td>
<td>33</td>
<td>385</td>
</tr>
<tr>
<td>Walls,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sandness,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Papa,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ffouly,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Maven,</td>
<td>72</td>
<td>124</td>
<td>829</td>
</tr>
<tr>
<td>Delting,</td>
<td>19 1/2</td>
<td>223 1/2</td>
<td>623</td>
</tr>
<tr>
<td>Nesting,</td>
<td>22</td>
<td>64</td>
<td>424</td>
</tr>
<tr>
<td>Lunasting,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qhalsay,</td>
<td>41 1/2</td>
<td>...</td>
<td>178</td>
</tr>
<tr>
<td>Skeries,</td>
<td>...</td>
<td>15</td>
<td>39</td>
</tr>
<tr>
<td>Unst,</td>
<td>389</td>
<td>33</td>
<td>1627</td>
</tr>
<tr>
<td>Uya,</td>
<td>...</td>
<td></td>
<td>84</td>
</tr>
<tr>
<td>ffetlor,</td>
<td>198</td>
<td>42</td>
<td>544</td>
</tr>
<tr>
<td>No. yell,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yell {</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>So. Yell,</td>
<td>37</td>
<td>24</td>
<td>580</td>
</tr>
<tr>
<td>Mid Yell,</td>
<td>50</td>
<td>57</td>
<td>910</td>
</tr>
<tr>
<td></td>
<td>1309 1/2</td>
<td>1587 1/2</td>
<td>10262</td>
</tr>
</tbody>
</table>

The summations are not strictly accurate, and the figures given do not entirely correspond with the detailed lists of each parish. The differences are probably accounted for by the deductions for "ley lands.
and retentions," a considerable item in every parish. A column for the totals of "Scat, Watle, Ox and Sheep money," payable by each parish or district, is prepared, but not filled up. From a careful analysis of the detailed rentals these figures might yet be supplied.

The total area of cultivated or occupied lands in Shetland is given as 13159½ merks as against 13392 merks in the Rental (No. II.) of 1628, showing a diminution in 88 years of 233 merks. The variations and uncertainties, however, in these Rentals, which it must always have been difficult, if not impossible, to avoid in recording the minute details of such an enormously extended and scattered area, together with the destruction of portions of the soil by sand-blowing and exhaustion, are such as to make an attempted analysis of the differences of doubtful value. The relative extent of the different kinds of land tenure in the islands, viz.:—

<table>
<thead>
<tr>
<th>Type of Land</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property land of the Lordship</td>
<td>1309½ merks</td>
</tr>
<tr>
<td>Feued land</td>
<td>1587½ merks</td>
</tr>
<tr>
<td>Udal land</td>
<td>10262 merks</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>13159½ merks</td>
</tr>
</tbody>
</table>

is now given in this Rental for the first time, so far as I am aware, and is of great importance as a test of the result of the efforts, during the preceding century and a half, to subvert the ancient udal system, and to impose feudal tenure, with feudal burdens and restrictions, in its stead. So successful had these persistent efforts been that by the time in question (1716) more than an eighth of the ancient udal lands of Shetland had been entered under feudal charters, granted either by the Crown or by the grantees of the Earldom and Lordship. At the same time, the property lands of the Lordship are shown to be about a tenth of the whole occupied area of the islands.

The Rental contains also copies of the accounts for the year against a number of the principal landholders. One of these, quoted as a specimen, will serve to complete the present notice:—
Dr. John Scot of Scotshall, for superior duty payable to the Right
honourable the Earl of Morton, Cropt 1716 payable 1717.

<table>
<thead>
<tr>
<th>Butter</th>
<th>Lispunds Merks</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 merks in Berwick property landmaills,</td>
<td>5</td>
<td>12</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>Grassums thereof,</td>
<td>...</td>
<td>...</td>
<td>4</td>
<td>8</td>
</tr>
<tr>
<td>Scat &amp; Wattle of 31½ merks thair is</td>
<td>...</td>
<td>...</td>
<td>15</td>
<td>4</td>
</tr>
<tr>
<td>18 merks 6 ures feud land in Aith is</td>
<td>6</td>
<td>...</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>Scat of 54 merks thair is</td>
<td>...</td>
<td>...</td>
<td>13</td>
<td>4</td>
</tr>
<tr>
<td>Scat of 47 merks in Scatnes</td>
<td>...</td>
<td>...</td>
<td>14</td>
<td>17</td>
</tr>
<tr>
<td>Scat of 48 merks in Exnaboe</td>
<td>...</td>
<td>...</td>
<td>16</td>
<td>0</td>
</tr>
</tbody>
</table>

For Helen Laurence daughter in Vadsgarth
labour of the property lands thair | ... | ... | 9  | 8  | 8 |
Nicol Halcro Levenweck for Scat | ... | ... | 3  | 0  | 0 |
James Imbler, Oxensta, for Scat | ... | ... | 2  | 0  | 0 |
Grisell Strang thair for Scat | ... | ... | 1  | 0  | 0 |

Of the Earls' butter taken up by him from the
persons following, viz.,
Margret Halcro Cuningsburgh | ... | ... | 12 | ... |
James Jarmson ther | ... | ... | 1  | 12 | ... |
Laurence Halcro ther | ... | ... | 11 | ... |
Simon Malcomson ther | ... | ... | 21 | ... |

To the Landmaills of 11 merks feud land in
Scatnes bought for his nephewe Jno. Scot from
Laurence Strang and now possessed by him | 13 | 16 | 4  | 8  | 0 |

| 18  | 11  | £97 | 6  | 10 |
| [Scots.]

It is apparent from this and other similar accounts that, while the occupants of the land are usually specified, with the duties due by each, the duties had, at any rate to a large extent, ceased to be collected from the individual payers, and been made a charge against the landowners, recoverable by them, along with their own land rents, from the tenants. The collection by the Crown, or its donatory, of the rents and duties in kind, or partly in money and partly in kind, from individual tenants, must have been an intolerable and most expensive process.

The three Rentals above described are the only complete Rentals of the Lordship of Shetland I have had access to. There is, however,
another, 62 years later, comprising particulars of perhaps one-third of the extent of the Lordship.

IV. SKATT BOOK, &c.

For the Ministries of Dunrossness, Bressay, Gulberwick, and Tingwall.

Crop 1778–1779.

The more detailed title is "A Rental of Dunrossness Ministry, showing the Feu'd and Sir Laurence's Property Lands in each Room, with the names of the Present Fueurs, and also all the sundry other Proprietors who at present possess Lands in each Room."

This is a use and wont Rental, for the districts mentioned, supplied to the local collector or tacksman (apparently the then Mr Bruce of Sumburgh), for Sir Laurence Dundas, who had some time previously acquired the Earldom and Lordship, as formerly stated. This is seen from the note of direction given at the beginning:—

"N.B.—The Labourers will not give more for Scat than they have been annually in use to pay, which has been only money. Therefore, Mr Bruce, like Mr Balfour, must in the meantime take the common use and wont, which is as stated in this account."

This note may be by Sir Lawrence, or by his Chamberlain in Shetland at the time.

The original Rental is in the possession of Mr Bruce of Sumburgh, at Sand Lodge, by whose permission I made a copy of it some years since. It is a small volume, foolscap folio, about 12 inches × 7½. The skeleton, or framework, i.e., the ruled columns, headings, and principal place-names, appear to be the work of a clerk, copying from a former similar Scat-Roll—that of Craigie (1747) is specially alluded to. The names of the tenants, the extent of their holdings, the duties payable, and certain accounts and receipts, appear to be in the handwriting of the laird of Sumburgh. Statements of rental, duties, and explanatory notes, on four pages (75, 76, 77, 78) are apparently by Robert Hunter of Lunna, and initialled by him "R. H."

This Scat-Roll contains (I.) a Schedule for the whole district embraced in it, in columns as follows:—
A consecutive list (II.) of the various "Rooms," or townships, is then given, with the extent, and the duties of "Scat and Wattle, &c.," as allocated to the occupants, who, in many cases, are specified by name; and (III.) copies of the accounts charged against several of the larger heritors.

A comparison of this Rental (1778) with the preceding one of 1716, would show the changes that had taken place in the course of the 62 years intervening—what new land had been added for rental purposes, and what had ceased to be chargeable with duties, as, for example, the lands of Lie in Dunrossness, 27 merks, stated in the latter Rental to be "ley or gevinn down by him [Robert Sinclair of Quendale] to the tenents because of being blasted with sand. The Scat thereof is £12, 3 shillings." But such an investigation would be out of place here, the object of the present inquiry being more general. It may, however, be worth while to transcribe the particulars of the Scat, Wattle, &c. of a single township, Scatness in Dunrossness, especially as similar particulars of the same place have been given from the Rental of 1716. The extent—144 merks—is the same at both dates, and also the gross charge, £45, 12 Scots, but of this only £36, 8s. 4d. is apparently recovered, 29 merks being given as "ley" or not sufficiently laboured:—

**Scatness.**—144 merks @ 6s. 4d. per merk is . . . £45 12 0 Scots.

<table>
<thead>
<tr>
<th>Number of Merks</th>
<th>Names of Rooms and Feuers</th>
<th>Feu'd Lands</th>
<th>Udal Lands belonging to each Heritor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 15 merks        | Mrs Strong in the Hays,     | . . .        | £4 15 0                             |
| 11 "            | Mr John Strong, junr., Virkie, | . . .      | 3 9 8                               |
| 5 "             | Mrs Mercer,                 | . . .        | 1 11 8                              |
| 3 "             | John Archibald,             | . . .        | 0 19 0                              |
| 3 "             | John Leisk,                 | . . .        | 0 19 0                              |
| 12 "            | Peter Halcrow,              | . . .        | 3 16 0                              |
| 16 "            | Mr William Bruce, Bigtoun,  | . . .        | 5 1 4                               |
| 4 "             | John Stout,                 | . . .        | 1 5 4                               |
| 6 "             | Robert Alison,              | . . .        | 1 18 0                              |

Carry forward, £23 15 0
Brought forward, £33 15 0

<table>
<thead>
<tr>
<th>Merk</th>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Alexander Aitkin</td>
<td>0 19 0</td>
</tr>
<tr>
<td>3</td>
<td>William Aitkin</td>
<td>0 19 0</td>
</tr>
<tr>
<td>3</td>
<td>Marjory Grott</td>
<td>0 19 0</td>
</tr>
<tr>
<td>9</td>
<td>Sumburgh</td>
<td>2 17 0</td>
</tr>
<tr>
<td>6</td>
<td>John Shewan</td>
<td>1 18 0</td>
</tr>
<tr>
<td>3</td>
<td>Robert Leisk</td>
<td>0 19 0</td>
</tr>
<tr>
<td>4</td>
<td>William Stout</td>
<td>1 5 4</td>
</tr>
<tr>
<td>3</td>
<td>Thomas Moodie</td>
<td>0 19 0</td>
</tr>
<tr>
<td>6</td>
<td>Thomas Hay</td>
<td>1 18 0</td>
</tr>
</tbody>
</table>

It appears to be ley orlaboured for 2s. 3d. and 1s. 10d.

It will be observed that payments in kind are not here quoted, only the usual money payments; the skat, wattle, &c., being reckoned in this instance at 6s. 4d. Scots per merk, but varying in each separate township. In the accounts rendered to the heritors, something like the old system is followed, with the full specification of payments in money and in commodities, thus:

**Dr. John Halcrow in Hoswick.**

For feu duties and scat, &c., for crop 1777, payable 1778.

10 merks in Hoswick paying for landmaills 4 lispunds and 10 merks butter, and in money, £5 6 [Scots.]

To 4 lispunds and 10 merks butter @ £4, 4s. per lispund is 18 11

To wattle, &c., of do. @ 1s. 6d. per merk 0 15

£24 12

Again:

**Dr. Robert Allison.**

For feu duties and scat, &c., crop 1777, payable 1778.

6 merks in scatness paying for landmaills 2 lispunds butter and money @ 8s. per merk is £2 8

To 2 lispunds butter @ £4, 4s. per merk, 8 8

To scat of do. @ 6s. 4d. per merk, 1 18

£12 14 [Scots.]

The lands in those two instances are fened, paying landmaills, with wattle in the one case, and skat in the other, superadded.

In other...
instances the Skat and Wattle are charged on Udal lands only, feud lands having their own distinct charge of butter and money. The practice seems to be varying, and there is difficulty in finding any uniform principle. Umboth duty, the old revenue of the Bishop, but possessed by the Crown or its substitute since 1614, is sometimes charged in slump to larger heritors. In most cases it is not specified.

While the foregoing are the only detailed Rentals to which I can refer, it appears that there is extant, and I presume in the possession of Lord Zetland, a Rental of the Lordship for the crops 1655 and 1656. Reference is made to it in a portion of the printed process, Spence v. Lord Dundas (Division of Scuttald of Haroldswick), 1836. It is there stated that “there is good reason to believe it to be in the handwriting of Thomas Lesslie of Burswick, afterwards of Ustaness, then Chamberlain and Collector of the Crown rents of Shetland, and it was recovered from among his papers in the keeping of his grandson. It appears to have been intended as the charge against himself in his factory accounts for these crops. It is complete, and though sometimes inaccurate in computation, exhibits very distinctly every branch of the duties payable to the Crown.” It is doubtless upon the authority of this Rental, or of others following upon it, that Gifford’s Rental of 1716, described in preceding pages, was founded.

In the Earl of Zetland’s estate office in Edinburgh, there are continuous Rentals brought down from the carefully prepared Rental of 1772 to the present date, and the Messrs Dickson, W.S., his Lordship’s agents, are most kind in affording any information of public importance contained in these. They are, however, private property, and have no occasion to be imported into an inquiry of purely historic interest, unless for the sake of explanation or illustration. I may, however, be permitted to transcribe the following statement of the total revenues of the Lordship from a private Act obtained by Lord Dundas in 1812. The Act (52 George III. c. 137) is titled “An Act for enabling the Right Hon. Thomas, Lord Dundas, to sell certain Feu and Teind Duties and Casualties of the Earldom of Orkney and Lordship of Zetland, upon entailing lands equivalent in value thereto,” 9th June 1812. The statement is a copy of Schedule B. attached to it.
V.—SCHEDULE B. SPECIFYING AND CONTAINING THE ENTAILED FEU AND TEIND DUTIES AND CASUALTIES OF THE LORDSHIP OF ZETLAND.

<table>
<thead>
<tr>
<th>Names of Parishes and Islands</th>
<th>Names of Tacksmen</th>
<th>Feu and Umboth Duties</th>
<th>Scott, Wattle, Sheep and Ox Money</th>
<th>Total Annual Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Oil: Barr. 2s.</td>
<td>Barr. 1s. 2d.</td>
<td>Lisdps. 9s. 9d.</td>
<td>Mks. 4d. 1½</td>
</tr>
<tr>
<td>Island of Unst,</td>
<td>Thomas Edmonston, William Bossean, Robert Bruce, Robert Smith, James Cheyne, Robert Bruce and Robert Hunter, Robert Ross, John Scott, Thomas Bolt, John Scott, Lawrence Hughson, Lawrence Hughson, John Scott, John Scott, John Scott, Arthur Nicholson, James Cheyne,</td>
<td>... 44 14 65 10 0</td>
<td>... 35 2 42 2 0</td>
<td>... 29 21 35 17 0</td>
</tr>
<tr>
<td>Island of Yell,</td>
<td>Thomas Edmonston, William Bossean, Robert Bruce, Robert Smith, James Cheyne, Robert Bruce and Robert Hunter, Robert Ross, John Scott, Thomas Bolt, John Scott, Lawrence Hughson, Lawrence Hughson, John Scott, John Scott, John Scott, Arthur Nicholson, James Cheyne,</td>
<td>... 44 14 65 10 0</td>
<td>... 35 2 42 2 0</td>
<td>... 29 21 35 17 0</td>
</tr>
<tr>
<td>Umbboth Feu Duty now fixed at £8, 2s. 3d. sterling, Island of Fetlar, Parish of Northmavine, Nesting, Lunnasting, Whalsay, and Skerries, Whitenys and Weisdale, Tingwall Parish, Sound, Gulberwick and Quarff, Island of House, Burra and Havre, Island of Bressay, Dunrossness, Sandwich and Cunningsburgh, Aithing and Sandasting, Walls, Soundness, Paps and Foula, Umbboth Duty of ditto, now fixed at Paroch of Delting,</td>
<td>... 44 14 65 10 0</td>
<td>... 35 2 42 2 0</td>
<td>... 29 21 35 17 0</td>
<td>... 65 18 250 2 0</td>
</tr>
</tbody>
</table>

Total annual value as above, £
Deduct Crown Feu Duty and Land Tax payable from the above,
Net value for one year, £
This view of the position of the Lordship duties—the now obscure ancient imposts—brought down almost to our own day, with little change, is of much interest. While the old payments in kind continue to be quoted, doubtless with as rigorous exactness as the circumstances admitted, it will be observed that they are computed at a fixed money value, and the total revenue is brought out in £ s. d. Scots, converted into sterling money.¹

About sixty years ago the duties were to a large extent bought up by the proprietors of the lands liable, so that the amount now leviable is inconsiderable. From a copy of the Rental of the duties, described as Feu, Scatt, and Umboth Duties, for Crop 1865, payable at Lammas 1866, kindly shown to me by Mr George H. B. Hay of Hayfield, Lord Zetland’s representative in Shetland, it appears that the total sum remaining payable from the islands then amounted to only £88, 2s. 11½d. In every case, the payments are reckoned in Scots money, converted into sterling. The Feu duties are partly in money, and partly in butter (lispunds and merks); the Scatt is in money only, except in the one parish of Walls. Umboth duty is charged only in two parishes, viz., for Dunrossness, in one sum paid by one proprietor £170, 4s.; and for Walls, in the same way, £71, 12s. 9d., both Scots

¹ It is not consonant with the purposes of the Act of 1812 to refer to lands held by Lord Dundas under deed of entail; but Schedule C. attached to the Act gives those in Shetland held in fee simple, which are stated to be the Island of Oxna, and parts of Fracasfield, &c., occupied by small tenants, with rental estimated at £40 sterling.

Schedule A. gives the aggregates of the duties of the Earldom of Orkney. The mere headings of the columns are worth while being quoted, to show the radical difference in the nature of the payments in kind in Orkney from that of the payments which we have traced from time immemorial in Shetland. The headings are—

<table>
<thead>
<tr>
<th>Butter, £5, 2s. 7d.</th>
<th>Sterling Money, £ s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil, £2 per barrell.</td>
<td>Poultry, No. at 6d.</td>
</tr>
<tr>
<td>Bear [coarse native barley] at 6s. 1/2 per Meil.</td>
<td>Peats, Fathoms at 6s. 8d.</td>
</tr>
<tr>
<td>Malt at 15s. 6½d. per Meil.</td>
<td>Straw, Loads at 4d.</td>
</tr>
<tr>
<td>Meal, £10, 8s. 5½d. per Meil.</td>
<td>Swine, No. at 10s.</td>
</tr>
</tbody>
</table>

The general total is given as £3182, 10s. 7½d. — less Public and Parish Burdens, £762, 2s. 6d. sterling.
money. The price of butter (when not paid in kind) varies according to the state of the market. In 1866 it was charged at 21s. 4d. per lispund; at present (1885), Mr Hay informs me, the price is 32s.

While the ancient traditional duties leviable from the Lordship of Shetland have been largely augmented from time to time in the course of many centuries, the amount retained in the hands of Lord Zetland is only a fraction of the aggregate in former times. I am glad, however, to point out that the remnant of the old heritage of the Jarls, the property lands belonging to the Earl of Zetland, are still considerable. The present extent of these lands is 895 merks 2 ures, lying in the following parishes, viz.:—

<table>
<thead>
<tr>
<th>Parish</th>
<th>Merks</th>
<th>Ures</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Unst</td>
<td>289</td>
<td>0</td>
</tr>
<tr>
<td>&quot; Fetlar</td>
<td>155</td>
<td>2</td>
</tr>
<tr>
<td>&quot; North Yell</td>
<td>49</td>
<td>4</td>
</tr>
<tr>
<td>&quot; Mid and South Yell</td>
<td>24</td>
<td>0</td>
</tr>
<tr>
<td>&quot; Nesting</td>
<td>11</td>
<td>4</td>
</tr>
<tr>
<td>&quot; Sandsting and Aithsting</td>
<td>36</td>
<td>0</td>
</tr>
<tr>
<td>&quot; Tingwall, Whiteness, and Weisdale</td>
<td>220</td>
<td>0</td>
</tr>
<tr>
<td>&quot; Lerwick and Gulberwick</td>
<td>31</td>
<td>4</td>
</tr>
<tr>
<td>&quot; Quarff</td>
<td>78</td>
<td>4</td>
</tr>
</tbody>
</table>

895 merks 2 ures.

The annual value is (1885) £995, 2s. 10d.; so that his Lordship still retains a substantial interest in the islands.

In Orkney, the landed estate of the Earldom is a valuable one, the annual rental being stated in the parliamentary return of 1872–73 at £5617, 17s.

The main purpose of this paper is served by the description in the preceding pages of Rentals, hitherto unpublished and practically unknown, of the Lordship of Shetland, and I trust that the result will be of some permanent value. I am able at the same time to refer to some Rentals of the Earldom and Bishopric estates and revenues in Orkney, which are not included in Peterkin's series, and are not elsewhere described. These are—
I. Compt of the Earldom, 1612.

II. Compts of Tacksmen of the different parishes of Orkney, 1612.

III. Accomp of James Bishoppe of Orknay of all the risaitis and intromissions haud be him, 1611.

These three are all preserved in the General Register House, where they are available for purposes of historical inquiry.

IV. The Rentall of the Bishoprick of Orkney.—This Rental contains the names of the lands and their occupants, and the duties payable in the following parishes, viz.:—Sandwick, Stromness, Holme and Paplay, Orphir, St Olla, Shapinshay.

An interesting comparison might be instituted between it and the other Rentals of the Bishopric published by Peterkin, to which it bears a close resemblance. Walls and Hoy, usually included in lists of the Bishopric parishes, are omitted. No date is given, but among many persons referred to we find the names of such prominent individuals as Arthur Buchanan of Sound and Patrick Grahame of Grahamshall, who flourished about the middle of the seventeenth century. The Rental is a neatly penned manuscript of that period and is now in my possession.

V. Compting Rental of the Earldom of Orkney, 1740.

This is also in my possession. It is incomplete and mutilated, several pages having been torn out. The nominal pagination is 1–262. Up to 1820 it was in the hands of Mr George Ross, son of Andrew Ross, Chamberlain of the Earldom about the middle of last century. It contains the “Particular Accompt made with the Vassals and Tennents” in the following parishes, viz.:—St Olla, Firth, Stenness, Harray, Rendal, Evie, Birsay, Deerness, Rousay, South Ronaldshay, Stronsay, Sanday, Westray.

The usual payments consist of the following, viz.:—Butter (barrels, Lispunds, merks), Malt (meils, setteins, merks), Meal (meils, setteins, merks), Money, Poultry, and Oil. Peats, Straw, and Swine, enumerated in the schedule annexed to the Act of 1812, seem not to appear. Seat silver and Wattle are quoted, though it has been sometimes stated that the latter exaction was unknown in Orkney.