

I.

WHAT IS A PENNYLAND ? OR ANCIENT VALUATION OF LAND IN THE SCOTTISH ISLES. BY CAPTAIN F. W. L. THOMAS, R.N., F.S.A. SCOT.

THE ORKNEYS.—The valuation of some of the lands in the Hebrides being given in "pennylands," it was considered desirable to inquire into the meaning of the term; and as the Hebrides were under Norse domination till 1266, it was supposed that a solution would be best found by an examination of the land system of the Northern Isles.

The Orkneys continued to be part of the Norwegian kingdom till 1468, and even then, having been merely pledged to James III., they were still ruled by their own laws, which, as regards land tenure, were almost the opposite to those of Scotland.

It is not intended to enter upon the history of the tenure of land in the Isles; it is sufficient to note that the Rental (which is also the Skatroll), of the Earldom of Orkney, commonly called Lord Sinclair's Rental, and bearing date 1497-1503,—that is within twenty-nine years of the separation from Norway,—has been preserved, and has been printed by Peterkin in his *Rentals of the Earldom and Bishopric of Orkney*.¹ This Rental, cited as the Old Rental, has been partially analysed, and has formed the basis of the following investigation.

The comparatively flat and fertile lands of the Orkneys were in the eighth century inhabited by Picts and Culdees.² The population must have been considerable, as seventy³ Pictish towers have been enumerated in the islands; so many places of defence indicate the turbulence and insecurity of that period. Of the Culdees or Scotie Monastic Societies, although we have no direct account, we can form a distinct conception by comparison of like institutions in the Hebrides,⁴ and no doubt many ecclesiastical sites yet bear the names which were bestowed

¹ *Loc. cit.*, Edinburgh, 1820.

² De Orcadibus insulis. Munch, *Breve Cronicon Norvegiae*, p. 6.

³ *Arch. Scot.*, vol. v. p. 93.

⁴ Cf. Reeve's *Life of St Columba*, *passim*; Skene, *Celtic Scotland*, vol. ii. ch. vi., and vol. iii. p. 140.

by them; even the places on which they were settled can still be pointed out. But the *pet*, and *fofir*, and *dún* of the Pict, and the *baile* of the *Papar* or Culdees, were destroyed or occupied by the Scandinavian desolators at the end of the eighth century, when the *pet* and *baile*, the enclosed lands of the Celtic people, became the *tún* of the Wickings, the rough wall surrounding it was the *tún-garðr*, and the Celtic *sleibh*, the hill-side, was the *brekka*, *mýrr*, and *fell* of the Northmen.¹

Passing over a long interval, the land of the Orkneys, in the fifteenth century, was, in respect of property, either Earl's (subsequently King's) land, Kirk-land or Uthal-land² (*Oðal-land*).

The Earls of Orkney must from an early period have had mensal farms, and these are marked in the Old Rental as "bordland," *borðland*, literally table-land; thus, the *Bul*, *Ból*, N. of Orfer, where the Earl usually dwelt, was bordland;³ the north end (parish) of Hoy, and which was probably the Earl's hunting quarters, was bordland; and there were bordlands in Burray, South Sandwick, Westray, Stronsay, and several bóls in the fertile Isle of Sanday. Until the fifteenth century the Earl's land was not of great extent, but after the annexation to Scotland it became a large estate, which was "set" to tenants for "mail" or rent. In 1503 nearly half the parish of Walls was the property of the earldom, and paid the highest mail or rent, viz., £3, 16s. 3d. Scots; but

¹ Cf. the vigorous and interesting *Oppressions in the Islands of Orkney and Zetland*, by Col. D. Balfour (Maitland and Abbotsford Clubs). This work is indispensable to the student of Orkneyan antiquities.

² This spelling is adopted from the Old Rental, as best representing the Orkneyan pronunciation of *oðal*. The spelling of names of places is also copied from the Old Rental.

³ In Scotland "Bordland" was usually attached to an adjacent castle. The 6d. bordland of Myrkol, Caithness, had probably a castle there in the tenth century (*Or. Pr.*, vol. ii. p. 753). Bordland is granted with the Castle of Inverness (*Reg. Gr. Seal*); and a bordland of 27 marks is granted with the Castle of Urquhart in 1509, (*ib.*). A 27 mark bordland is granted with the custody of the Castle of Dunoon, Cowal; and many bordlands are named in Perth, Fife, Wigtownshire, &c. "Bordland" has been changed to "Borlum" at Urquhart; and the writer in Macfarlane's *Geo. Colls.* who defines "Borlum" to be "a plain land between two countries," had evidently "Borderland" in his mind, while in fact he was describing the "bordland" of Skipness Castle. Twenty-three "bordlands" are named in the *Reg. Gr. Seal* between 1424 and 1515.

the "land maile in the Ile of Wallis is all boecht 't conqueist be erle William my grandsire." Orfer, in 1503, paid £3, 2s. 1½d. Scots; this sum is made up from the ancient bordland of the earldom and of the land "conqueist per comitem Willelmum." In 1503 twelve parishes paid more, and thirteen paid less, than £2 Scots of land mail. At this time English was to Scots money as 1:3¾.¹

Kirkland, church lands, would accrue in the usual manner, of which there are many instances in the Old Rental. In Gorsness, Rendal, was a property "the quilk was called a baddis land, and because he drew bluid in the kirkyaird they tuik from him his said iij ½d terre." Baddis-land is evidently *Bót-land*, from *bót*, N. atonement, compensation. By the seventeenth century the bishopric estates had become "a greate thing and lay sparsim thro'out the haill parochines of Orknay and Shetland His lands grew daylie as adulteries and incests [in a Papal sense] increased in the country."²

Uthal-land, *Oðal-land*, N., was the property of the Uthalmenn, *Oðalmenn*, or Franklins; *i.e.*, men who "owned" land simply by descent and "without wreate. . . . Thir lands be the laws of Norroway were equallie divyded among the children, be ane inquest founded upon a warrand of the superior³ and now be oft divisione of air to air, yt many hath not ane rig,⁴ or two, and in some places [a rig] is divyded in foure. *Ab initio*, they had never wreate."⁵ This system was only suitable so

¹ *Tytler's Hist. Scot.*, vol. iv. pp. 356-357.

² Peterkin, *Ork. Rentals*, Documents relative to the Bishopric Ork., p. 31. For the manner in which these "incests" (*i.e.*, marriages within the forbidden degrees), became innocent, see the quantity of ducats sent to Rome through the agency of Andrew Halyburton, *l.c. Ledger, passim*.

³ *Cf.* Gifford's *Hist. Des. Zetland*, ch. vi.; Balfour, *Oppressions*, p. xxxiii; Goudie, *Pro. S. A. Scot.*, xvi. p. 183.

⁴ A rig was about 6 by 240 paces, which was considered to be sown by a firlof of oats.—*N. S. A. Caithness*, p. 145.

⁵ Peterkin, *Documents*, p. 20. Sometimes, among the confusion of ownership, a pennyland goes missing, *ib.*, p. 17. *Cf.* Balfour, *Oppressions*, p. xxxiv; *O. S. A.*, vol. xiv. p. 132. "In my young days I remember of a rigg in Tenston being divided into two parts, a man claiming one part and a woman the other." "The writer has heard of an instance where runrig land had been so diminished, by frequent divisions, that the owner had only the tenth part of a ridge of fifteen feet in breadth."—MSS. from Mr W. G. T. Watt.

long as war, pestilence, and famine, supplemented by infant convulsions, drunkenness, and murder, kept down the natural increase of the population; but as a consequence of the advance of civilisation, the constant subdivision necessarily led to poverty and degradation, and the want of a middle class left the uthal-men still less able to resist the rapacity of the Scottish earls and feuars, and the donatories of the Crown.

The moorland had at some ancient time been divided among the adjacent townships,¹ and was the pasturage (*hagi*, N.) in common of those townships. Even in the present century, before the recent partition of the moor, if any one having rights of common could build a house or enclose land with a dike before he was interdicted by the sheriff, the site of the house or the enclosed land became his private property. It is told that the work of fencing has been carried on by night as well as by day, in order to have the dike completed before an interdict could reach the place.²

In respect of skat (*Skattr*, N.) or tax for support of the Earl's government, the lands of Orkney were either Bordland, Skatland, Quoyland, or Townmale.

Bordland, being the property of the Earl, of course paid no skat.

Skatland, otherwise called "Uthale-land," included all (excepting Bordland) the arable land of the townships which existed when the original, or rather, some ancient Valuation Roll (*Skatt-skrá*, N.), was made.

Quoyland (*Kvi-land*, N., from *kvi*, a small enclosure) was originally a patch enclosed from the moor and cultivated; when this had been done before the *Skatt-skrá* was made up, it was assessed, as at Grymesay Orphair, Rendale, and Westra; but, as a rule, from being a subsequent enclosure, Quoyland paid no skat. If the quoy was near the *Túm*, it was sometime called an Umbeset (*Um-bus-settnung*, N.), an outlying homestead, an outset; or an outbreak (*Ut-brekk*, N.), an outbrink (of the

¹ "The common muires and pastures of Orkney, common of before to the haille country."—Balfour, *Oppressions*, p. 6. At Rossnes (Horseness), Holm, pasture is rendered by "hyir," and, to pasture by to "hyir,"—the *g* in the Norse *hagi* being dropped.

² Mr W. G. T. Watt.

townland). Quoyland was exempted from the vicious process of "rundale."¹

Following the practice of ancient communities, although the arable land was frequently repartitioned among the tenants, husbandis, *húsbændar*, the house remained in the constant possession of the household, and a small piece of land around it. This was the Towmale, Tomell, Tumail, (apparently *tó-mál, tó-mæl*, N.), grass-patch, grass-plot;² it served for the temporary pasturing of the horses, lambs or geese of uthalman or tenant. As the demand for arable land increased, the towmale was dug or ploughed up, and as it was a constant possession it received a liberal supply of manure; to this day the site of a towmale is indicated by the superior fertility of the soil.³ From the growth of population the quoy and outsets, at first mere patches, were enlarged and had houses built upon them, the house as a necessary convenience having a towmale around or about it; but from the extension of the original boundary of the townland some of the quoy became enclosed within it; this has led to the mistaken notion that "Ane Tumall is ane peece land whiche wes quoyland, bot now enclosed within the dykis."⁴ Sometimes a quoy is called a mailing, *mæling*, N.;⁵ at Birsá be-South there were "Twa mails mailing;" "Ane melis mailing". . . called "Flowaquoy;" "Twa meilis mailing;" "Three settings mailing;"—all taking their denominations from the quantity of seed corn required to sow the land; the last seems to have given rise to the term of "setten" in South Ronaldsha.

No skat was paid for "ley-land," *i.e.*, land left uncultivated for want of a tenant; nor for "blawin land," *i.e.*, land inundated by sand.

Nor was there any skat upon the moorland or "fell;" it was formerly of so little importance that it is not once named, and but once doubt-

¹ Mr W. G. T. Watt.

² In the Eddic poetry "there is a 'ta' or forecourt, a broad platform probably on which the great hall stands, or the space just before it [the word is unknown in Iceland]."—Vigfusson, *Corpus Poeticum Boreale*, vol. i. p. lix.

³ Mr W. T. G. Watt.

⁴ Peterkin, No. II. Rental, preface.

⁵ *Mæling*, N., a measure, dimension, *Ice. Dic.*; *cf.* Duke of Argyll, *Crofts and Farms in the Hebrides*, p. 8.

fully referred to in the Old Rental. "Chrystie Thomesoune for Rysa to pay yeirlie a gild kow half barrell butter 't ix ñ beer for the schip." This appears to mean "sheep."¹ No wool nor cloth was paid as skat or mail, in Orkney, in 1500.

Wherever lands are taxed there must be a valuation of some kind, in old records called Extent; and for this purpose the Orkneys have at an early period been divided into parts which came to be denominated *Eyris-Lönd* (N.) Uris-lands, Ouncelands,—but which it will be argued subsequently were the *dabich* of the former Celtic inhabitants. The meaning of "Ounceland" is that each subdivision of that name paid to the Earl money or produce to the value of one ounce of silver. The ounceland was divided into eighteen parts, each of which had to pay one penny, or the value of one penny, and hence was called a Pennyland, a *Id. land*.

There is no record, that I am aware of, that the ounce of silver was ever coined into eighteen pennies.² For a time it seemed inexplicable; but it appears to have been brought about in this way. The skat silver upon the ouncelands was the Norse ounce of 412·58 grains;³ or it may have been the sixteenth part of the *pouulus Cathanie*, which it is supposed was the Veizlu pound,⁴ of which the ounce was 410·19 grains. In either case the skat would be almost exactly paid by eighteen Old English pennies (of 22½ grains), which were the twentieth part of the ounce of the Tower pound of 5400 grains troy. For eighteen Old English pennies would weigh 405 grains, which comes very near to either the Norwegian ounce or to the Veizlu ounce.

It is very probable that the assessment by ounces of silver was made by King Harold Fairhair on his conquest of the Isles; for it is told that

¹ On the same page, instead of "for the schip," are the words "to the bischop," which are evidently incorrect.

² Anglo-Saxon pennies vary in extreme cases from 14 to 26 Troy grains, but the variation is fairly concluded to be from the carelessness or incompetence of the moneyer.—Ruding, *Annals of Coinage of Great Britain*, vol. i. p. 6.

³ Dascent, *Burnt Njal*, vol. ii. p. 403; Robertson, *Scotland under her Early Kings*, vol. ii. p. 345.

⁴ Cochran-Patrick, *Records of the Coinage of Scotland*, p. lxxvii.; Act. Parl. Scot., vol. i. p. 324; E. W. Robertson, *Hist. Essays*, p. 36; *Veizla*, N., a royal grant, revenue, *Ice. Dic.*

in 902 the Earl of Orkney was to pay no skat;¹ from which it is to be understood that the Earl was to retain the whole instead of one-third of the skat collected there: this implies a *Skatt-skrá*, assessment or valuation roll.

Again, between 923 and 963, the uthal lands of the Orkneys and Shetland were pledged for sixty gold marks;² and for the apportionment of this debt there must have been a valuation of the lands.

Also, in 1019 the South Isles (Hebrides) were paying skat to the Earl of Orkney;³ which implies that the Earl's proper subjects were also liable to assessment.

That the ounceland, and not the pennyland, was the unit of taxation, is proved by the Old Rental; ounce, two ounce, half ounce lands are named all over the Islands. In North Sandwick nine half ounce lands are named consecutively; and it is contrary to all probability that so many townlands should have contained an equal number of pennylands, —if that were the unit,—neither more nor less. Further, the report on South Ronaldsha, 1627, states that “the Iyll is dewydit in sa mony urslandis, ewerie ursland containing auchtein pennie land;”⁴ and in “the Taxt Roll of the Bishop of Orknay,” March 1617, Holme and Paplay are stated to be 108 đ. land, *i.e.*, 6 oz. land; Hoy 54 đ, *i.e.*, 3 oz. land; Schalpinshaw 108 đ, *i.e.*, 6 oz. land; the half of St Olaw 72 đ, *i.e.*, 4 oz. land. Besides which the valuation of the remaining parishes can be shown to be multiples of an ounce by the inversion or addition of a numeral letter. Thus, Orphir is said to be 62 đ. land; here lxii has been written for lxxii, which is 4 ounces. Walls 80 đ; lxxx for lxxxx, *i.e.*, 5 oz.; Sandwick, 304 đ; ccciv for cccvi, which is 17 oz.; Stromness, 124 đ. land; cxxiv for cxxvi, or 7 oz. land.⁵

There is no authority for the statement that King Hakon was the first,

¹ *Ork. Saga*, translation, p. 2. The date is corrected from 872 to 902, as Dr G. Vigfusson finds the usual chronology too early by thirty years. He places Harold Fairhair as sole king of Norway from 900 to 945.—Vigfusson, *Corpus Poet. Boreale*, vol. ii. p. 294.

² *Ork Saga*, translation, pp. 2, 207. The dates are corrected as above.

³ Dasent, *Burnt Njal*, vol. ii. p. 11. Date corrected.

⁴ Peterkin, *Ork. Rentals*, Documents, p. 85.

⁵ *Ibid.*, p. 150.

in 1263, to divide the Orkneys into ouncelands. His Saga, a contemporary document, tells "Then King Hakon assessed, *lét skrá*, the land-owners, and quartered captains of companies on the ouncelands, thus to maintain the companies that were with them, and so on all the ouncelands. [Many barons and naval captains were at Kirkwall], but other barons and captains were in the country, *herað*, at those ouncelands on which they were billeted."¹

The ouncelands were in fact the unit of valuation of the Pictish Orcadians, as will be shown in a subsequent communication on the Land Valuation of the Hebrides.

The ouncelands were no doubt at one time roughly a measure of value as compared with each other, but the industry or indolence of their respective owners must have altered their relative values; but in theory the skats once fixed remained the same, irrespective of any increased value or improvement.

The Old Rental bears to be "The coppie of my Lord Sinclair's Rentale that deit at Floddin." Then follows the name of the parish, stating the place and date at which "this sett and rentale was maid" for the present and three following years. The dates are 1500, 1502, 1503, and 1504, with references to 1497 and 1508. His Lordship seems to have been present, for he complains that "I, Henrie Lord Sinclair, hes gotten na payment;" that "I have gotten nathing thereof;" and sarcastically writes—"I traist that the bishop hes rycht to thir scattis." There are also references to "the auld parchement rentale;" to "the Bischoppis [Tulloch] auld rentale;" and to the "Kingis rentale;" the latter must of course have been quite recent.²

¹ "Hakon konungr lét þa skrá lendum mönnum ok sveitar-hof-ðingjum eyrislönd til vista-töku, at halda þær sveitar sem við þeim voru, ok sva af hverjum eyrislöndum, . . . en aðrir lendirmenn ok skip-stjórnar-menn voru í heraði á þeim eyrislöndum sem þeim voru skipat."—*Hakonar Saga*, Roll's ed., ch. 328. There is no mention of marklands in the above; they seem to have been an assumption of the historian Torfæus.

² When considering the affairs of the Scottish Isles a strong line must be drawn between the time before and the time after the Battle of Flodden. The Rental of Orkney for 1502-3 bears no strong marks of present oppression; on the contrary, there is a frequent reduction of rent. And the Shetlanders seem to look back with content to "when Olaw Sinclair was fowde."

In the Old Rental, after the name of the place and the number of pennylands it contains, the "debts," *i.e.*, the skatts and land-mail or rent are named in the following order:—Butter skat, Stent, Malt skat, Land mail, Forcop. And in the summations at the end of each parish are Wattle, sometimes Hawkens, Cunnings, Cunning skins, and Skat Marts.

Table of Weights in the Orkneys, c. 1500 (from the Old Rental).

	Corn.
8 oz.	= 1 mark,
24 "	= 1 setting,
6 "	= 1 uniel,
24 "	= 1 last.
	Butter.
8 oz.	= 1 mark,
21 "	= 1 span,
24 "	= 1 lispund,
20 "	= 1 barrel.

As a mark was half a pound, in goods, a setting or lispund was originally 12 Norse pounds; and *if* a Norse ounce of commerce contained $412\frac{1}{2}$ troy grains, the lispund was = 13·76 lbs. troy English, and = 11·31 lbs. avoirdupois. Whatever the original value may have been, considering that the principal, or only, commerce of these islands was with the Easterlings,—that the "Duchemen's bismeyre" was adduced to prove the unjust weight of a lispund¹—that the Icelandic commercial weights were those of Hamburg,—it will be safe to conclude that in 1500, 1 lispund = 1 Troyes or Lanark stone = 16 Dutch pounds = $17\frac{1}{2}$ lbs. avoirdupois.

Butter Skat.—The name in Norse would be *Smor-skattr*, and would imply that it was a skat paid in butter; but there is every reason to believe that, at the close of the fifteenth century, it was a tax paid in money.

Butter skat was reckoned by the span, *spann*, N., which contained 21,

¹ "The Laird gart sere out the grittest bismeyre that was among the Duchemen; and quhan he had gottin the same, the quilk was thre or four merkis mair nor just," &c.—Balfour, *Oppressions*, p. 35. This was a fraudulent bismeyre; a just one would have given the true weight of a lispund.

not 24 marks;—a fact which is unnoticed by Mackenzie and others. A mark contained eight ounces.

The normal rate of butter skat was six span from each ounceland, equal to 7 marks or $\frac{1}{3}$ span from a pennyland. The rate is tolerably uniform; but in some townlands in Walls¹ the butter skat is doubled; and in others it is 9 span, instead of 6, on the ounceland; and on three townlands it is tripled. The 2 oz. land of Innerstromnes paid 15, instead of 12 span, “quia the tane of the uris terre payis wrang [*i.e.*, *rangr*, N. irregular, awry] scat viz. x ð j $\frac{1}{2}$ ð on ilk pennie terre.” The notation of the Old Rental is often very puzzling, for here x ð j $\frac{1}{2}$ ð means $10\frac{1}{2}$ marks, being $7 + 3\frac{1}{2}$ marks. In Liddale, South Ronaldsha, the butter skat was 1 ð (one mark weight) more on each pennie land of this “toun” than “upoun the laif of this land.”

In the summation of rental of each parish the butter skat is noted in li. s ð and f. After much trouble and many trials it was found that butter skat was converted into £ s. d. at the rate of sixteen pence for one span, which at the rate of twenty spans to one barrel, would make a barrel of butter equal in value to £1, 6s. 8d., or two marks; while the ordinary price for one barrel was 6s. 8d., or half a mark. No explanation can be found for this difference, but it will be subsequently shown that the money value of the butter skat was equal to the sum of the money values of the stent and malt skat; in effect, a payment of the latter taxes twice over.

That the tax was not of recent date may be inferred from the fact that most of the quoylands paid no skat; on the other hand, some of the larger quoyes were assessed, which shows that the skat-roll was made up after those lands had been enclosed,—a very uncertain date.

The butter skat was probably paid in money; for, among other reasons, the stent, which is a tax of almost the same amount in *butter*, was converted to a money value at the real price, viz., 4 pence for one lispund; and also, in all the succeeding Rentals the stent is entered as butter skat, while what is in the Old Rental called butter skat is entered as “scat silver.”

¹ In the summation of this parish the “spans” have, in error, been computed as “shillings,” instead of sixteen pence.

Stent, formed from the pres. ind. *stend*, *stendr*, of *standa*, N., to stand, to bear (of skat); hence "to stent" = to value, assess, estimate. The provost of Orkney, about 1584, directs his "office man"—"To ryde [*i.e.*, arrange] and stent the lambes.—To stent the butting—To ryde and *estimie* the outbreak teyndis."¹ In 1587,² a commission is appointed to revise the "old stent rolls;" and it seems probable that "extent" in the sense of valuation is a Latinised form of "stent."

There is little concerning stent in the Old Rental except its amount; but a solitary entry in the summation of "debts" or dues from South Ronaldsha,—"*Summa de Stent vj^{xx}j leispund butter or ulie*," shows that the tax was paid in butter *or* fish oil; and in—not spans, but lispunds. Nothing can be found relating to the origin of the tax, but it is probable that stent was originally the "amount of butter skat legally due by each Odal-Tun."³

Stent, in the Old Rental, is named directly after, and in such a manner (*inde*) as to imply that it was governed by butter skat; it is generally of the same amount, except that stent is reckoned in lispunds of 24 marks.

The normal amount of stent on an ounce-land was 6 lispunds, or 8 marks on a pennyland. But the 12d. land of Tankarnes, St Andrews paid an exorbitant butter skat, while the stent is normal; whereon it is remarked, "Et bot j leisp on ilk iij d̄ terre 't it suld be j leisp upoun ilk span [of butter skat] becaus it payis nather malt skat nor [forcop] we ken nocht quhy." Neither do we; but these variations of charge are facts of which it would be interesting to know the history. In South Ronaldsha the butter skat is normal, but the stent is three times more than usual (and the malt skat is doubled); no explanation is given, only "quia ane leisp [instead of $\frac{1}{2}$ lisp.] on ilk pennie land in all this Ile." There is great irregularity in Walls, where the stent on some of the townlands is tripled; and one of the 2 oz. lands of Innerstromnes pays "wrang" (irregular) scat, that is, half as much again as the normal. Swanbustar, Orphair, "payis doubill butter skat," and, apparently as a consequence, double stent also.

¹ *Deeds relating to Orkney and Zetland*, p. 12.

² Act. Parl. Scot., vol. iii. p. 517.

³ Balfour's *Oppressions*, glossary.

The money value of skat butter in 1503 can be proved from the Old Rental. In Ovirtown, Burray, one lispund of butter or "ulie" was reckoned at "iiij d the leisp." At Rosneshead, Holm, "uther half leisp," *i.e.*, a lispund and a half of "fat guid," either butter or fish oil, was to be paid for 1 *m̄* or meil of cost (victual); and as it will be shown farther on that the money value of 1 *m̄* cost was sixpence, it follows that the lispund of butter was valued at four pence. At Man-clet, Walls, an "uther half span butter or ulie" was to be paid "for ilk *m̄* that wantis of the flesche;" the meil of flesh was valued at sixpence,¹ hence fourpence was the value of a lispund of butter. It will be seen from the above that the compiler of the Rental made but little distinction between "span" and "lispund."

It can be deduced from the Rental that a barrel of butter then contained 20 lispunds, and that the money value of a barrel of butter was 6s. 8d., or half a mark. At Enstabilie, St Ola, "half barrell butter price vj *m̄* iv sett.," which is 13 meils 2 settings = 6s. 8d. for 1 barrel, and which at 4d. for 1 lispund gives 20 lispunds to 1 barrel. The same fact can be proved at Hunclet, Holm; at How and Winksetter, Harra; yet it seems never to have been doubted by any party but that a barrel of butter contained 15 lispunds.

If the lispund was raised one-fourth by Earl Robert Stuart, the barrel (remaining at its original capacity) would hold but 16 lispunds.

In the summation of the dues of each parish, "stent" in lispunds is always noted before butter skat; then follows "Summa the butter skat preter the stent" in £ s. d. After much delay, it was found that while the butter skat was valued at 16 pence for 1 span, the stent butter was only valued at 4 pence for 1 lispund. As noted above, it seems probable that the stent was paid in kind, but that the butter skat was really a money tax of unknown origin.

Malt Skat.—*Malt-skattr*, N., was, as the name implies, a tax usually paid in malt. The Orkneys probably exported grain in Pictish times;

¹ At Gryndaleith, Sandy, "ij s̄ in flesche, viz. iiij *m̄*;" hence 1 meil flesh = 6d. At Symbustaith, "vij s̄ vj d Inde xv *m̄* beer v *m̄* flesche." The meil of bere = 4d., and 15 *m̄* bere = 60d. Thence, 7s. 6d. = 90d. = 60d. + 5 *m̄* flesh or 30d. And, 1 *m̄* flesh = 6d. The same value for flesh can be proved at Frow, Sandy.

at any rate, if we may trust the Bandmanna Saga, they did so before the Norman Conquest; for Oddr Ufeigssen, betwixt 1050–1060, came from Iceland to the Orkneys, to purchase malt and corn for his bridal feast. In Firth, malt scat usually became “cost scat,” *i.e.*, *Kost-skattr*, from *Kost*, N., victuals, provisions, food. Cost is nowhere explained in the Old Rental, but the Glossaries make cost to be one-third oatmeal and two-thirds malt.¹ After the extortions of the Stuarts cost had become, in several places “3 parts mele and 2 parts malt.” In Sanday and Pappay prope Westray, malt scat was paid in barley, and called “beer scat, beir scat, bere scat, scat ordei, and corne scat.”

Malt was reckoned, as was cost and meal, in marks, settings, meils, and lasts. Twenty-four marks = 1 setting (*i.e.*, *Settungr*, N., a sixth). Six settings = 1 meil (*i.e.* *malir*, N., the sixth part of a *sidd* or sieve). Twenty-four meils = 1 last (*i.e.* *lest*, N., a last).²

The normal rate of malt skat on an ounce-land was 12 meils; on a pennyland 4 settings of malt or cost. The proportion of malt to barley or bere was as 2 to 3; so that the “corne scat” was half as much again as malt; *i.e.*, 18 meils or 6 settings of “bere” respectively.

In many of the parishes, particularly in the West Mainland, the malt skat was regular and normal; but in others it is very irregular, having some obscure relation to forcop. In St Ola, the malt skat was “ix set on the pennie terre” (instead of 6) “& na forcop in all this parochin.” So it was also in Walls, Grimsey, partly in Harray, Holm, &c., and the effect of this change was to about double the tax of malt skat. Tankarnes paid neither malt skat nor forcop, “we ken nocht quhy,” but the butter skat was excessive. In Deirnes the townlands paid “na forcop quia double malt scat;” except the 1 oz. land of Brabustare, which paid 40d. forcop, but there the malt skat was normal; *viz.*, 12 m. for 1 oz. land. In the 1 oz. land of Sabister and Greenie, in Marwik, the uthalmen are charged 16 set malt skat for each 1d. land (instead of 4 set.), “quia rycht guid land;”—a remark that seems to show that

¹ In 1613 the teinds of Hourston were paid by 12 meils malt and 6 meils meal.

² There is not a word in the Old Rental about “Malt Pundler,” or “Bere Pundler.” A meil of malt is compted at sixpence, and a meil of bere at fourpence; there is not the slightest reason to suppose that both “meils” were not of equal weight.

the skats were occasionally "augmented" by earl and bishop before the advent of the Stuarts.

It can be proved by the summation of the skats of each parish that one setting of malt was valued at one penny; one meil at sixpence; and a last at twelve shillings.

The three true skats, that is, taxes for the support of the Earl's government, were 16s. from an ounce-land, viz. :—

	Butter Skat.	Stent.	Malt Skat.
In kind,	6 span.	6 lisp.	12 meils.
In money,	8 sh.	2 sh.	6 sh.

It will be observed that the sum of stent and malt scat is exactly equal to the butter (silver) skat, which suggests that the original skats of butter and malt have been at some time doubled, the goods themselves, and their values, having been both claimed.

But on the other hand, the original skat or tax was $\frac{2}{10}$ ths of an ounce of silver, which, at 5 sh. per ounce, is 54d. sterling. In 1503, the proportion of sterling to Scots money was as 1 : $3\frac{2}{5}$,¹ and 54d. sterling was equal to 16s. $2\frac{2}{3}$ d. Scots; so that virtually the skat was of the same amount, by weight, as when first imposed: a remarkable instance of steadiness in taxation during perhaps six centuries.

Forcop.—Forcop, i.e. *Fara-kaup*, *Pingfarar-kaup*, N., payment for going to the *ping* or local parliament; from *kaup*, N. wages, price, &c., and *fara*, N., to go, to travel. *Pingfara-kaup* was a "tax upon every franklin, out of which those were paid who had to go to parliament on public business, whether as jurors, judges, or otherwise; every *ping-heyandi* received his fee from this source, the amount being regulated by the distance from the place of assembly, or by the number of day's journies each man had to travel."² But this meaning was quite unknown to the writer of the Old Rental, for he notes at Houlle, Sanday, "forcop, viz., girse male;" and twice at Walbroch, Sanday, "forcop, viz., girse male," and "forcop, viz., gerse maile;" showing that in his opinion forcop was rent for grass land. This may account for the confusion

¹ Tytler, *Hist. Scot.*, vol. iv. pp. 356–57.

² Vigfusson, *Ice. Dic.*

between malt skat and forcop (Girse skat, as understood by Henry Lord Sinclair and his "takmen"), noticed under malt skat. Where no forcop was charged the malt skat was increased.

Forcop is charged in money, not in grain, and the normal rate is 30d. on an ounceland, which is $1\frac{2}{3}$ d on a pennyland.

The skat of forcop is very unequally distributed over the parishes, but no historical conclusion can be drawn from the fact. There is none charged in St Ola, South Ronaldsha, Walls, nor Hoy; and only on one townland in Deirnes, Harra, North Sandwick, and Evie. Generally the other skats are excessive where no forcop is charged.

No relation can be established between the rate of forcop and the distance from any one place. At Tyngwale itself the tax is normal, viz., 10d. on a 6d. land. At Thurstacht, North Sandwick, is the extraordinary charge of 7 sh. on a one ounceland, while the adjacent ounceland pays but 40d. At Sanday, Deirnes, it is noted "na forcop quia double malt scat;" and at Inner and Outer Stromnes, "na forcop quia nescia." In Rakweik, Westray, "in forcop an^t ij s ij d Jam tantum quia j d forcop followis ilk setting malt scat in all this [part of] the Ile."

Wattel.—Wattel, Wattill, Watle, *i.e.*, *Vátta-tel*, N., from *vattr*, N., a witness; and *tel*, pres. ind. of *telja*, N., to number. In Shetland, "Wattle was a tax imposed on every family, paid in barley to the foud or baillie;"¹ or it was "an ancient assessment for the salary of the under foud for summing up the evidence at the Vard-Thing; afterwards a perquisite to the bailie, in addition to the *baliatus*."² This seems to have been known in 1595, when "Thomas Sinclair pays yearly furth of his Wattle of the Bailyerie of Sanday 12 meils bear."³ But latterly, from adopting a false etymology (*Vatn-tel*, *Vat-tel*, *i.e.*, Water-tale), it was supposed in Shetland to have been introduced in return for the distribution of holy water."⁴

Wattle is levied on nearly all the parishes at the rate of 3 meils on an ounceland, or 1 setting on a pennyland; it was paid in "cost, flesche 't

¹ *N. S. A. Shetland*, p. 63.

² Balfour, *Oppressions*, glossary.

³ Peterkin, *Ork. Rentals*, p. 83.

⁴ *Cf.* Gifford, *Hist. Des. Zet.*, pp. 65, 66.

fat guidis ;" if paid in "beer," it is half as much again, viz., $4\frac{1}{2}$ meils, which is of the same value as 3 meils malt, viz., 1s. 6d.

Wattle is not charged in Evie, Randale, Rousay, nor Westray ; as also some lands escaped in Shetland.¹

Halkennis, a general parochial burden of "poultry to feed the king's falcons," taken in the islands ; first exacted by Bishop William Tulloch (in addition to the new Scottish burden of kane fowls, exigible from tenants only), and still occasionally demanded by the queen's falconer.²

Fifteen parishes contributed 548 fowls yearly ; as usual, South Ronaldsha (159) and Walls (60) had to bear the heaviest burden ; but on nine parishes there are no "halkennis" charged. The money value was insignificant. The links of Dernes, Burra, North Sandwick, Pappay prope Westray, and Sanday, supplied 114 cunnings and 1274 cunning skins ; and St Ola was the solitary parish that had to supply "iij faddome peatis," valued at $1\frac{1}{2}$ meils, or 9d. per fathom.

Besides these "debts," Cursetter had to pay iij^c osteris, and eleven parishes had to find 32 "scat mairtis" annually, or 41 bienially, "for their price,"—the meaning of which is not very obvious ; it may have been a conventional or else a market price. Scat marts are not named in the succeeding Rentals ; the "bashaws" would never have thought of paying for them. That there was something of a market, in Orkney, in 1504, is shown by "two barrell of butter or ulie or their price as it gangis yeirlie at the mercat."

From the foregoing it will be seen that the normal skats on an ounce-land, being skatland, were—

	Butter Skat.	Stent.	Malt Skat.	Forcop.	Wattill.
In kind,	6 span.	6 lisp.	12 meils.	30d.	3 meils.
In money,	8 sh.	2 sh.	6 sh.	30d.	1 sh. 6d.

and the whole when added together exactly equals £1 Scots, or 5s. $6\frac{2}{3}$ d. sterling, not greatly above the value of an ounce of silver at the present time.

¹ Cf. Gifford, *Hist. Des. Zet.*, p. 66.

² Balfour, *Oppressions*, glossary.

The skats on a pennyland were—

	Butter Skat.	Stent.	Malt Skat.	Forcop.	Wattill.
In kind,	7 marks.	8 marks.	4 settings.	1 $\frac{3}{4}$ d.	1 setting.
In money,	5 $\frac{1}{2}$ d.	1 $\frac{3}{4}$ d.	4d.	1 $\frac{3}{4}$ d.	1d.

and the sum is 13 $\frac{1}{2}$ pence Scots, or 3 $\frac{7}{8}$ d. sterling,—about the value of an Anglo-Saxon penny.

Land Skuld, i.e., *Landskylld*, N., more frequently called Land Mail, Land Male, in the Old Rental, was annual rent paid by a “husband,” *husbondi*, N., either to Earl, Kirk, or Uthalman.

When the Celtic inhabitants were expelled by the Northmen at the end of the eighth century, the cultivated lands were occupied by the invaders. As the Wickings largely depended upon the plunder of corn and cattle, they were at first very independent of agriculture, and besides, animal food was most abundant. As to how far they employed any whom they suffered to live there is no record, but slavery does not seem to have been largely practised. It is ominous that not one Celtic place-name can be surely recognised¹ in the Orkneys, nor could there have been, at that time, much intermarriage, or the Celtic speech would have overborne the Norse, as the Norse has been overborne in the Hebrides by the Gaelic. At first there would be no tenants; the “bordlands” of the Earl would be cultivated by his own servants. But after the introduction of Christianity the church lands, not being subjected to the vicious practice of continued subdivision, became a large estate, and in course of time both Earl and Bishop would find it more profitable to “set” their lands to tenants rather than cultivate them themselves.

There is no early record of the tenants upon the kirklands, but from the Old Rental it is seen that the earldom lands were sometimes let to individuals, but more often to a collective body of “husbandis,” husband-

¹ There are, however, strong suspicions that Birsa, Shapinsha, Stronsa are Norse transformations of Pictish names, and a great many ecclesiastical place-names are probably pre-Norse. In Shetland, Shetland itself, Yell, Fetlar, Unst, Uyea are suspiciously Celtic. The argument in support of this view is that the Icelandic place-names, which must have been bestowed nearly about the same time as those in the Scottish Isles, can all be readily analysed and their meanings demonstrated.

men. These husbands were no doubt there by descent, and they managed the portioning of the lands among themselves, each paying his share of the mail to the "takman." The Old Rental is remarkable for the large reduction of the previous rent, which implies that the former imposition had become unbearable. Yet a favourable impression is left of Henry Lord Sinclair who gave Colings Toft rent free to "ba—'t his bairnis for godis saik;" and he merely complains of some townlands in Orfer that "all thir scatis bigane I Henry Lord Sinclair hes gottin na payment thairfor And quhy it is unpayit I knaw not bot becaus the husbandis alledgit that thai aucht nocht to pay the said scattis thairfor I tuik them nocht."

In the Old Rental land mail or rent is rated in "meils" of 6 settings each, but is charged " $\frac{1}{2}$ cost tantum flesche." Cost has been explained *ante*; and when Skene wrote, 1641—"The flesh is delivered by apprising, *viz.*, 10 meales make a sufficient cow, and ane sufficient oxe; Also, ane gild oxe is apprised to 15 meales, and ane wedder is four meales. *Item*, ane gouse is twa meales. *Item*, ane capon is halfe ane gouse, *viz.*, ane meale."¹ But a more extortionate authority is James Murray, who "cast" up the Bishop's Rental, apparently about 1627, who writes, 'As for the meales of flesche they are not weyed, but are called so; and for every settin of flesche yr is allowed 40d. sua ane guise is commonly allowed for ane settin of flesche, and ane sheep for ane meill of flesche; qr ye chalmerlans takes up the flesche so." In 1613 a "gild" cow is compted 6 meils 4 settings flesh, which at 20s. for 1 meil, = £6, 13s. 4d., or 133s. 4d., or 10 marks Scots = 11s. 1 $\frac{1}{3}$ d. sterling. But in 1502 the value of a "gild" cow at ten meils was 5s. 4d. Scots, or 16 $\frac{2}{3}$ pence sterling. Such low prices are almost incredible,² but they

¹ Grassum in the Old Rental is only named at Paplay and Greenwell, and there in such a way as to convey but little information. Feall, 1d. land, scatland and kingsland, paid "na grassum." And several quoylands (*i.e.*, not skatlands) paid "na grasum." Must it be supposed that all other kinglands in the Orkneys did so? As no grassum is entered in the summation of rent, the grassum could only be a portion of rent paid in advance. But grassum became a separate charge and a heavy extortion under the Staarts.

² At the present time a common rent for a farm in Lewis is £3 per year; *i.e.*, 14 pence per week!

are proved by the summation of the skats and rents. For instance, in 1497-1500 the income of the Crown from Papa Westra is as follows:—

Butter skat—a money tax,	£1 2 6½	
Stent butter—16 lp. 20 mk.—at 4d. per lispund,	0 5 7⅓	
Forecop,	0 18 0	
Beer scat—2 last 5 m̄. 4 set. 21 mk.—at 4d. per meil,	0 17 11½	
Total Skats,	£3 4 1½	
Beer—Mail—3 last 5 m̄. 4 set.—at 4d. per. meil,	£1 5 10⅔	
Flesh—Mail—2 last 4 m̄. 2 set. 18 mk.—at 6d. per meil,	1 6 2¾	
Flesh—Mail—1 last 10 m̄. 2 set. 18 mk.—at 6d. per meil,	0 7 2¾	
Total Rent,	£3 9 4¼	
Total Skats and Rent,	£6 13 5½	

and the *summa totalis* in the printed rental is “vj li. xiiij s̄. iij d̄. iij farding,”—which proves the prices to be correct. But the sum is in Scotch money, and all this silver and large amount of produce is only of the value of £1, 17s. 0¾d. sterling.

On comparing in the Old Rental the land mail of a pennyland, great diversity is at once apparent, while some 1d. lands pay as little as 15, others paid 240 settings. These are extreme cases, and the average is seen to be 30 or 40 settings. Fortunately the Rental contains the information necessary for adjusting these differences, by sometimes giving the number of “marks” in the 1d. land. Thus, in Lynhow, North Sandwick, the mail for a 1d. land is 15 settings; but the land contains only 1½ marks; in Grymestath, Hurray Brugh, the mail for a 1d. land is 20 settings, and the 1d. land is but 2 marks; in Hoy and Stromness, a 3 mark 1d. land paid 30 settings. In Orphair, a 5 mark 1d. land paid 50 settings, and a 6 mark land pays 60 settings. In Wallis several 8 mark lands paid 80 settings; and in Satir, Stromness, “an^t in male xv m̄ quia it is ix merk land ’t ilk merk x stg.,” in Swanbustar, Orphair, there was “iij merk terre, viz., the third part of 1d. land,” equal to 12 merks in the 1d. land, and this is the highest value of a 1d. land, in marks, noted in the Rental.

It is plain that on an average there were four marks in a pennyland, and that the land mail for one mark was usually ten settings malt, or its equivalent (in money, 10d.), but often it was twelve.

In St Ola the number of marks in a 1d. land is nowhere given, but the rent is usually devisable by 12, and indicates from 2 to $6\frac{1}{2}$ marks in a 1d. land. In St Andrews, "Feall vi merke terre, viz., iij d land," and the mail is 12 meils,—*i.e.*, 12 settings for 1 mark, the usual rate in this parish. When this Rental was made up, 1502, most of the lands were still "uthale," and consequently paid no mail.

In Wallis, Stromness, and Ophair, the usual mail is 10 settings for 1d. land. The 9d. land Swanbustar, perhaps from the residence of the Earl in the adjacent "bordland," had greatly increased in productiveness; a 1d. land there paid 80 settings for 8 marks, the normal rate; and the 1d. land of "Swanbustar in the house" had risen to the value of 12 marks, the rent for a third part of which was 40 settings.

In Firth, Harray Brugh (*Borgs-herað*, Harray), Stanehouse, and South Sandwick the mail is almost always at the normal rate of 10 settings for 1 mark land, and the pennyland varies from 2 to 8 marks. Leirly, South Sandwick, paid normal skats, but the mail was, "an" only $6\frac{2}{3}$ sett, a solitary instance of retrogression. In North Sandwick several townlands contain but $1\frac{1}{2}$ marks in a 1d. land, and pay but 15 setts mail; *i.e.*, 10 settings for one mark. It may be these lands were cultivated up to their capabilities when the *Jarðar-bók*, Valuation Roll, was made up.

In Randale, Gairsay, and Wyr the mail is 10 setts for 1 mark land; but in Rousay 12 settings.

The skats and mails on "Pappay prope Westray" and in Sanday were "bere" (barley), or in "m gild," which means the rent was to be paid in money, not in kind. In Cross parish the usual rent is one shilling for a 1d. land, which is equal to 12 setts. cost or 18 setts. bere. In St Colm the usual mail is sixteen pence for a 1d. land, equal to 24 setts. bere. In St Mary the rent is often eighteen pence for a 1d. land, equal to 18 setts. cost or 27 setts. bere. On the theory that the mail for a mark-land was 10 setts. cost, or 15 setts. bere, it is seen that the pennylands of Sanday have not doubled their value since the original valuation,—

when perhaps 10 settings cost was the letting value of a pennyland. Sunday being a flat and easily cultivated island, and by the assistance of sea-ware made very fertile, would have been largely cultivated by the Picts and Culdees, so that on the accession of the Northmen there was not much easily improvable land to add to their estates.

With regard to the meaning of "markland" there is fortunately no difficulty. In the Old Rental multiples and fractions of marklands are reckoned in shillings and pence; thus, "xx s. terre uther half mark terre." Here, the 20 shilling land, instead of being 240 pennylands, is but the fourth part of a pennyland = $1\frac{1}{2}$ mark = 20 sh. = 13s. 4d. + 6sh. 8d. So, "x s. terre" is but $\frac{3}{4}$ mark. At Hoxay, "a farding land 't xl d. mair" is $\frac{1}{4}$ d. land *plus* $\frac{1}{4}$ mark. At Morsetter, "iij farding terre xx d. les" is $\frac{3}{4}$ d. land *minus* $\frac{1}{8}$ mark. At Holland, Diernes, "j mark 't x d." is $1\frac{1}{16}$ mark. At Ska, Deirnes, there is the fraction of "vij s. x d. terre" = $\frac{2}{3}$ mark. The foregoing proves that a markland was the equivalent of a mark in money.

And it can be further shown that the mark understood was one of the refined silver of English money. On 4th April 1329, at Kirkwall, Katerin, Countess of Orkney and Caithness, purchased the sixpenny land of *Þordr eckru* (Thurdrakir), in South "Rognaldz æy," for 21 marks; and a 3d. land in Borgh for 9 marks; to be paid for by "burnt marks," *marka brœnda*, in good English money,¹ *j goðom ænskom peningom*. In 1502, Thurdrakir was still a 6d. land, of which 1d. was "uthale," and the other 5d. land "the bishop takis quhilk suld be the kingis." Here, the 6d. land being purchased for 21 marks, each pennyland in Thurdrakir was a $3\frac{1}{2}$ mark land. In the Old Rental, Burgh and Terland are named together as $7\frac{3}{4}$ d. land, of which 7d. paid "an^t land mail 2 lasts 8 m. cost," which implies that each pennyland had increased in value from 3 to 4 marks. In 1452, Henrik Soost sold to Gottorme and Williel Georeyson "Holwjard" 1 *Morch brend* in "Papa vestr," along with the "bud,"²—meaning that Henry Soost sold lands to the value of one mark in refined silver, with the house, in Holland, Papa Westra.

It seems probable that we have a notice of the origin of marklands in

¹ *Diplomatarium Norvegicum*, vol. ii. p. 146.

² *Decds Relating to Orkney and Zetland*, p. v.

the Orkneys and Shetland; for the *Orkneyinga Saga* tells, in connection with raising funds for building St Magnus Church in Kirkwall, it was agreed at a *Ping* (1136-1151) that a mark should be paid for every *plogs-land* throughout the islands.¹ It is not very evident what is meant by a *plogs-land*; certainly it was not the ploughland of the south of Scotland which contained 104 acres, for the tax would have been insignificant from the then small area of cultivated land in the isles. The learned author of the *Icelandic Dictionary* defines *plogs-land* to be "an acre of land;" and this is in sufficient agreement with the estimation of a markland, which in the Orkneys is reckoned to be about $1\frac{1}{2}$ acre;² and in Shetland to "be less than one acre or equal to two."³

In the "bordland" of Swartmeil, Westra, an interesting unit of land valuation occurs, viz., "uris coppis," and "meils coppis;" these were "quoyis," "'t payis na scat;" and to "remember that vi m coppis or ilk vi uris coppis⁴ * * * makis the haill d terre." The land had been reclaimed after the original valuation was made, and was fertile, for the mail is about three times above the normal rate.

Coppis, pronounced cup-pes, is still a living word in the Orkneys. In the New Stat. Acc. of Sanda "coppo" is said to be "a hollow place;" but I have written against it, from information on the spot, "an old quarry." In the West Mainland it is understood to mean a place from which stone has been quarried, over which, after being abandoned, the turf has again grown; the good drainage produces great luxuriance. The word is from *kupa*, N., a cup, bowl, basin; "meil coppis" is for *mælis-kupa*, N., from *mæil*, N., a measure of grain; and a meil coppis was so much land as would be sowed by a *mæliv* of seed. "Uris" is the English representative of *eyris*, the gen. of *eyvir*, N., an ounce, so that "uris-coppis" is in terms an ounceland; but instead of being an 18d. land, it is only $\frac{1}{32}$ d. land, or $\frac{1}{8}$ th of a markland.

Another unit of valuation in the Orkneys was a "cowsworth;" it does not occur in the Old Rental; but in that of 1595, it states—

¹ *Ork. Saga*, translation, p. 112. This was the result of an attempt to introduce eudal in place of allodial tenure.

² Sheriff, *Agriculture of the Orkney Islands*, p. 44.

³ *O. S. A.*, vol. v. p. 195.

⁴ Vi uris, *i.e.*, 6 oz. = $\frac{3}{4}$ mark; so that here $\frac{3}{4}$ markland = 1 pennyland.

“There is also ten kowsworth of land in ane pennyland. There is no kowisworth of land in the Kingis land or Bishoppis land, bot only in the vdall land.” The first sentence is in error; for in the Rental of 1739, at Manklet, Walls, “8 m. k. p. d. land, 4 kth. p. mk. ;” *i.e.*, 8 marks in the 1d. land and 4 cowsworth in the mark; so that there 32 cowsworths were equal to 1d. land. At Fea, Walls, there were 3 marks in 1d. land, and 4 kth. to the mark; this is sufficient to prove that a cowsworth, like a mark, is not a true fraction of a pennyland. To this day in Iceland, land is virtually, though not nominally, reckoned by cowsworth, for land valued, say at 10 hundreds, is worth 10 cows. At Innerstromness there were 3 mk. to 1d. land, and 3 kth. to 1 mark,—hence 9 cowsworth to 1d. land. Cowsworth, Kowisworth, is for *Kýrverð*, N., a cowsworth (of land), as is proved by the little rent for which they are set,—about the value of one sheep.

There is yet another denomination of land in the Rental of 1739; viz., “mark scattig.” It only occurs at Wasbuster and Over Wasbuster, Sandwick. There “96 mk. scattig p. d. land,” 96 marks scattig in a pennyland. Thomas Moar in Merran, compts for $2\frac{1}{2}$ fd, 1 mk. scattig; Alexander Hervey in Upperhouse compts for $1\frac{3}{4}$ fd. 1 mk. scattig land; and Thomas Louttit for 7 mk. scattig. Perhaps a pennyland is in some way compared to a riksdollar, which contained 96 Danish schillings. It is plain that $\frac{1}{96}$ th of a pennyland could have been only a “rigg.”

Teind.—It is obvious if the tenth part of the produce of a pennyland be known, the produce of a pennyland would also be known. Unfortunately, the Old Rental of 1497–1503 contains no record of teind, and there remains no choice but to refer to the Rental of 1595, which registers along with the former charges the extortions and exactions of the Scottish “Bashaws,” as they have not inappropriately been named. The whole of this rental concerning teind has been reviewed, with the result that, although there are great differences in the rate of charge, the original rate of teind can be established. A comparison was made with the view of finding whether the rate was upon the markland or upon the pennyland, and it was ascertained that there was no relation between the amount of teind and the number of marks in a pennyland. It is not considered necessary to

enter upon the amount and variation of teind in the different townlands and parishes, but the result of the inquiry is that in 1595, and probably for many centuries before that date, the normal teind from a pennyland (mean of 108 townlands) was $8\frac{1}{3}$ settings cost or $12\frac{1}{2}$ settings barley, which in 1500 was valued at $8\frac{1}{3}$ d. Scots; this is equal to 225 settings or $37\frac{1}{2}$ meils barley, or 12s. 6d. Scots from an ounce-land.

In a few cases the teind is only half the normal rate; in many more it is increased by one half, or it is doubled; in some farthing lands the teind is increased thrice, or even sixfold.

With teind we close the list of the "recorded" burdens upon the lands of the Orkneys at the close of the fifteenth century, and the conclusions arrived at are—

1. The teind of a pennyland being $12\frac{1}{2}$ settings barley, the produce of a pennyland is 125 setts.; of a markland $31\frac{1}{4}$ setts. barley.

2. It is an accepted rule that the teind was equal to one-fifth of the rent;¹ hence the rent deduced from teind, of a pennyland, was $62\frac{1}{2}$ setts.; of a markland $15\frac{5}{8}$ setts. barley.

3. The teind being one-fifth of the rent, it follows that the rent was half the produce; hence, the rent of a pennyland being $62\frac{1}{2}$ setts. the produce of a pennyland was 125 setts.; of a markland $31\frac{1}{4}$ setts. barley.

4. But it has been shown *ante* that the average rent of a markland in the Orkneys, in 1500-3, was 10 settings cost, which were equal to 15 setts. barley; hence, the average rent of a pennyland (four marks) was 60 setts.; the produce was 120 setts.; and the teind 12 setts. barley.

5. The produce of a pennyland (120 or 125 settings barley), found by two independent methods, is practically the same.

There still remains to be considered what may be called the practical side of the question, and in this I have had the able assistance of Mr W. G. T. Watt, who has spared no pains in order to obtain correct information. Mr Watt writes—"From the following excerpts from the division of townlands you will see the number of acres to the pennyland in each township. The pennyland, I understand, is contained simply in

¹ Sir G. Mackenzie's *Works*, vol. ii. p. 308.

the cultivated ground, and has nothing to do with the town grass land. However, before the following divisions took place no doubt encroachments would have been made, by way of cultivation, on the grass lands, which therefore will make the pennyland larger than it was originally.

"1. Innertown, Stromness, containing 36d. was planked in 1765,¹ and then found to contain, of arable land, $135\frac{5}{8}$ planks of 1600 fathoms. This would be between 4 and 5 acres to the pennyland. Grass, including old leys and meadows, was $133\frac{7}{8}$ planks.

"2. Aithstown, Sandwich, planked in 1827, has 18 pennylands; being Nether Aith 9d., which contained, arable, 54 acres 3 roods 37 falls; say 6 acres to the pennyland. Pasture, 34 acres 2 roods 20 falls.

"Upper Aith, 9d. contained, arable 72 acres 3 roods 25 falls; say 8 acres to 1d. land. Pasture, 41 acres 2 roods 24 falls.

"3. Houston, Sandwich, 6d. terre, divided in 1834, contains, arable, 109·5 acres = 18 acres to the 1d. Pasture, 231·6 acres.

"4. Tronston, Sandwich, 6d. divided in 1850, contains, arable, 55·3 acres; say 9 acres to 1d. Pasture, 74·7 acres.

"5. Washbuster, Sandwich, 9d. land, divided in 1831, contains, arable, 117·8 acres, say 13 acres to 1d. land. Pasture, 182·5 acres."

One of Mr Watt's correspondents states that the pennyland is said to be $1\frac{1}{2}$ planks in Scarwell [where the 1d. land contained but $1\frac{1}{2}$ marks]; 2 planks in North Dyke; still more in Housegarth [which contained 3 marks in 1d. land in the Old Rental], and 8 planks in Bea.

Another correspondent writes—"The pennylands differ very much in Harray; Knarston is 12 plank; Mirbuster 16; Corsten 8; Nether Corsten only 6; Overbrough 8; Nether Brough only 6 planks to the pennyland."

Mr Watt says—"The pennyland is shown to be an uncertain extent of ground, but taking good, bad, and indifferent townships together, the average pennyland would [at the present time] be likely found to contain about 8 or 9 acres. As a rule the townships nearest the seaboard have the fewest acres, viz., 4 acres to 1d. land.

¹ Planked, *i.e.*, measured, and divided among the various heritors, "conform to the pennylands he possesses."—Peterkin, *Ork. Rentals*, app.

“With a view of getting at the produce under the old system of farming, it occurred to me that the only fixed extent of ground to go on was a plank, which is 40×40 fathoms, and contains 6400 square yards; or $1\frac{1}{3}$ acre Scots, or 1.32 acre English. On inquiry on this matter. I was informed that under the old practice of farming, in a good township a plank of land gave about 12 meils; but that the average quantity was about 6 or 7 meils, of 6 stone of $17\frac{1}{2}$ lbs. to the meil.”

It is plain that a markland was about one plank; and accepting Mr Watt's lowest estimation of the produce of a plank, viz., 6 meils, the average pennyland would produce 24 meils of barley. It has been shown *ante*, from record evidence that, at the beginning of the sixteenth century, an average pennyland should produce 20 or 21 meils:—considering that the arable land was almost certain to be enlarged, the uncertainty of several of the factors and the many varying circumstances, the agreement is as near as could be expected.

SHETLAND.—Shetland,¹ before the devastation by the Northmen, was, like the Orkneys, inhabited by Picts and Culdees, and was well peopled, but subject to great disturbance from internal and external foes. Dr Anderson enumerates seventy-five Pictish towers² in the islands, which predicates a considerable population and also considerable unrest. The conditions of inhabitation were the same as in the Orkneys, but differing in degree, owing to the much smaller quantity of arable land in the northern group.

The Wickings, *vikingar*, settled upon the cleared land of the Celtic people, which became the *tún* and *rím* of the Northmen, the modern

¹ It is wrong etymologically to write “Orkney” or “Shetland Isles.” *Orkn-eyar* is a plural noun, the “Isles of Orc.” *Hjaltland*, pronounced Shaltland, Shatland, the Yetland, Yatland, of the Easterlings, sometimes foolishly altered to Zetland, is the name of the large island *Meginland*, Mainland, which includes the smaller islands, as England includes the Isle of Wight, &c. But etymological propriety sometimes gives way to convenience. The attributives in the names of both groups are supposed to be Celtic.

² *Arch. Scot.*, vol. v. p. 179.

townland. Each owner was a *höldr*, pl. *haldar*, N., or *oðels-bonde*, uthalman, who, after the conquest by Harold Fairhair, became a *skatt-höldr*, *skatt-bondi*, and his land *skatt-hald* or *skatt-land*. It is quite evident the skat was levied upon the arable or enclosed land, and *skatt-hald*, *skatt-land*, must apply to it, and not to the fell or moor. However, by 1576, the terms seem doubtfully to include both arable and moorland; for "the haill parochin" was "callit ane Scathald," or "the Skattel;"¹ and "ilk scathald within the Yle" is "decernit to pay" a collective fine. And we read of "nichtbours that dwells within ane scathald," which is glossed "Scatland." In Unst there were "xxi scatlandis utherwayis callit scathaldis;" in Fetlar, "ten scatlandis;" in Yell, "ellevin skathaldis." These passages sufficiently prove that "scathold" was not applied exclusively, if at all, to the fell or moor; but when Gifford of Busta wrote his *Historical Description of the Zetland Islands*, in 1733, "scatald" was considered to be "the pasture ground belonging to the arable land adjoining thereto."

Shetland, as part of the earldom of Orkney, must have been originally divided into ounce and pennylands,—of which little or no indication can now be found. In 1271 Shetland was taken from the Earl of Orkney, and attached to the Crown of Norway, and it is probable it was at that time the ancient valuation was disused and the skat assessed upon the marks in a pennyland. This change would be favourable to the Government, as the increment of value from the date of the first assessment would be included. From the analogy of the Orkneys, an average mark would be the fourth part of a pennyland; and as a "last" *lest*, N., of land contained eighteen marks,² a last was $4\frac{1}{2}$ d. land, *i.e.*, the fourth part of an ounceland. A markland was divided into eight ores, *aurar*, N., or ounces, which seem to be represented in Orkney by the "uris-cops" in Westra. In 1581 "four ures land in Litolholm in Quhalsay Sound, and two ures land in Claitholm afore Sandwick, all six pennies the mark," are sold;³ and in 1587, "Twa last of land of Ayt," are granted by Robert erle of Orknay to "Our sone naturall William

¹ Balfour, *Oppressions*, pp. 46, 47, 88.

² Gifford of Busta, in *Low's Tour*, p. 145.

³ *Proc. S. A. Scot.*, vol. xvi. p. 201.

Stewart."¹ The 36th Country Act forbids ". . . that none have more swine than four upon a last of land over winter, under the pain of 10 pounds."²

The markland in Shetland was of varying extent. In Delting the mark is estimated as 0·7 acre; at Lerwick a mark is not nearly a Scottish acre; at Unst a mark might be less than one or equal to two. In Dunrossness a merkland "ought to contain 1600 square fathoms;" at Fetlar a mark is estimated at half an acre; in North Yell a quarter acre.³

From the scanty materials at command, it may be gathered that each scatland, tun, or room was rated as worth so many marks, and paid skat in proportion; the skat was paid in butter, cloth, and fish oil, but no corn. In the absence of accessible record,⁴ the incidence of skat in Shetland cannot be ascertained; but it appears, as in the Orkneys, the skat was four times heavier upon some lands than upon others.⁵ Also, as in the Orkneys, the quoys, in Shetland called "outbrekis," "outsetts," were free of skat.⁶ The skat of Wattle was upon the skatlands, but its origin seems to have been forgotten in the last century; and "oxpenny," an extortion of the Stuarts.

The mark of land was the unit for "*land-skyld*," *skylden-aarligen*, or yearly rent. From record we learn that the arable land was valued in *merker brende (silfrs)*, *i.e.*, marks of refined silver, or 13s. 4d. of sterling silver. But from 1136–1151 the value of most lands would increase, so that by 1465, one markland is sold for *vi gylline i lerefthe*, 6 *gylden* in linen, *i.e.*, six nobles or 3 marks.⁷ In 1575, 4½ marklands were sold at the rate of 6⅔ dollars per mark, but the value of the dollar is

¹ *Proc. S. A. Scot.*, vol. xvi. p. 202.

² Gifford, *Hist. Des. Zet.*, p. 84.

³ *O. S. A.*, *passim*.

⁴ "There is in existence a Skat Book of Shetland (distinguishing skat, land-mails, and miscellaneous burdens) compiled apparently in the time of the Sinclair earls. It was long in the hands of Mr Balfour of Trenaby, and he has been induced to deposit it in the Register House."—Mr G. Goudie, MS. It is very desirable this valuable document should be published.

⁵ Edmonston, *Zetland Islands*, vol. i. p. 160.

⁶ *O. S. A.*, vol. xii. p. 355.

⁷ *Deeds Relating to Orkney and Zetland*, p. vi. *Nobilis* is translated by *Gylden*, *Dip. Nor.*, vol. i. pp. 353, 356.

doubtful;¹ and in 1600, some lands were sold per mark at £1, 10s. sterling, or $2\frac{1}{4}$ marks.²

In the Orkneys the more productive pennylands paid a higher rent in grain, but in Shetland the scale of rent was much more complex. As the marklands increased in productiveness, their letting value was expressed in "pennies,"—the lowest being four penny markland, and the highest at three times higher rent, or twelve penny markland, but each paid the same amount of skat.³ Whether the number of pennies in a mark formerly expressed the whole rent cannot be positively determined, but by the seventeenth century, by which time the Scottish emigrants had greatly modified the ancient institutions, the rent was double the number of pennies; for in 1601, *v merkis zord* paid yearly *x peninge smor* (butter), and *x str. wadmél*⁴ (cloth); the lands would be "five (burnt) marks ten pence the mark," or five tenpenny marks. An amusing mistake is made in the translation of a Norse deed of 1485, where *thio Marker viij penige aff marken* is translated "ten Mark-land viii pennies the Mark les;"⁵ but the meaning is "eight pence out of the mark," *i.e.*, eight pence for rent.

Gifford of Busta has given two tables⁶ showing the rates for rent of marklands according to the number of pennies at which the marklands were rated; and although the record was very recent (1734), it can be shown that the proportion holds good as far back as 1567, and no doubt would do so to a much earlier period. Taking a 9d. markland as a middle term, a 12d. penny mark would pay one-third more, and a 6d. mark one-third less. The rate per penny was $1\frac{1}{3}$ mark butter *plus* $\frac{1}{3}$ ell cloth. Now, in 1567, four marklands in "Jelle" paid as yearly rent *2 lispunds smor xii alne watmall*.⁷ This was a 9d. mark; for a 9d. mark would pay 12 mk. butter and 3 ells of cloth, and four 9d. marks would pay

¹ *Deeds Relating to Orkney and Zetland*, p. xiv.

² Edmonston, *Zetland*, vol. i. p. 358.

³ The skat-roll having been made up before the valuation in "pennies" had been introduced.

⁴ *Proc. S. A. Scot.*, vol. xiv. p. 33.

⁵ Mackenzie, *Grievances and Oppressions*, appendix.

⁶ Low, *Tour*, p. 145; Gifford, *Hist. Des. Zetland*, p. 67

⁷ *Deeds, &c.*, p. vii.

48 mk. butter or 2 lispunds and 12 ells of cloth;—as above. In another deed, 1567, *half tredie marck brende, i.e., 2½ marks pay yearly 1 lisp. 16 mk. smor and ix alne watmaal.*¹ This was a 12d. markland, and *ix* does not mean 9, but *one x* or 10;² for 1 lisp. 16 mk. = 40 mk., which was the butter rent for 2½ marks of twelvepenny land. And a 12d. land paid 4 ells per mark, which is 10 ells for 2½ marks.

It is not very safe, owing to the varying value of the factors in the argument, to make a comparison of the yearly rent of marklands in Shetland with those in the Orkneys; but it may be attempted. The average markland in the Orkneys paid, in 1500, 10 settings (of malt, cost, or flesh, equal weights of either being of equal value), and the value of 1 setting = 1d. Scots; hence, the average markland, when expressed in Shetland formula, would be “one mark burnt tenpence the mark,” otherwise 1 tenpenny mark. Now, we see by Gifford’s table that the Shetland marklands are from fourpenny to twelvepenny; and that a 10d. mark paid 13½ marks butter and 3½ ells wadmél. As the value of 1 lispund or 24 marks butter, in 1500, in the Orkneys, was 4d. Scots, the money value of the butter rent of a 10d. mark was 2¼d. Scots nearly.

There is no direct information of the price of an ell of wadmél in 1500, but Gifford makes the ell of wadmél = 2d. wadmél = 1 groat.³ This was no doubt *originally* a Flemish *groat* = 2½d. Scots.

Accepting this value, 3½ ells wadmél = 8½d. Scots, which added to the butter rent, 2¼d. Scots, the sum is 10, 7½d. Scots;—almost the same as in the Orkneys.

The latter value for wadmél cannot be far wrong, for common Scotch cloth, after paying all sorts of tolls, customs, and expenses, was sold in the Netherlands, in 1502, for 4 *grots* Flem. per ell,⁴ or 10d. Scots. By

¹ *Deeds Relating to Orkney and Zeland*, p. viii.

² In the Old Rental, 1½d. always means one halfpenny.

³ It is true, Gifford goes on to say, that the “groat” was of the value of 4d. sterling, but this is what it had become in 1734 by the extortions of the Stuarts. By the same means the mark of butter, originally half a pound, had become 1½ lb. From the battle of Flodden the “names” of the weights remained the same as before, but the quantities these names represented were what the “bashaws” chose to make them.

⁴ Halyburton’s *Ledger*, p. 275.

1576 wadmel had risen in Shetland to at least 12d. Scots per ell ; in Iceland, in the eighteenth century, it was 20d. Scots per ell, and in 1810 about 23d. Scots.¹ By the oppression of the “bashaws” the price was raised in Shetland in the last century to 48d. Scots. The West Highland “home-spun” now sells at 4s. per yard, which at 2s. 8d. for the cuttel or short ell = £1, 12s. Scots.²

We may now notice how confusing are the terms of land valuation in the two groups of islands. In the Orkneys an ounce-land contains seventy-two marklands ; in Shetland one markland contains eight ounce-lands. In the Orkneys a pennyland usually contains four marks ; in Shetland a markland is valued at from four to ten pennies. The agreement and difference is readily understood from the following table:—

Theoretical Scotch Acreage.	ORKNEYS.	Theoretical Scotch Acreage.	SHETLAND.
104	1 oz. land = 18d. lands.	104	1 oz. land = 4 lasts probably.
5 $\frac{1}{2}$	1d. land = 4 average marks.	26	1 last = 18 marklands.
1 $\frac{1}{3}$	1 mark = 8 oz.	1 $\frac{1}{3}$	1 markland = (4d. to 12d.) = 8 oz.

¹ Von Troill, *Letters on Iceland*, p. 151.

² This ancient product of the loom was probably worn by the native Britons, except in battle, when the Romans invaded their land ; and from that time it has been the defence of Celtic and Scandinavian Islesmen against the cold and wet of their stormy seas. But such is the vagary of fashion, this rough but comfortable material now clothes the stalwart forms of roving Englishmen, and their more slender but not less adventurous companions, in every part of Europe. We cannot here trace the history of wadmal from the days of Ragnar Loðbrók—who, however, to judge by his name, did not consider it to be suitable for his small clothes—to the present time. The modern appreciation of wadmal, kelt, or homespun, is probably due to the Dowager Countess of Dunmore, who, many years ago, to give employment to her poor crofters in Harris, introduced the wear of kelt among her sporting friends. Since then the spinning and weaving of this rough cloth has been a great support to the Harris people, and more than a thousand pounds worth yearly finds its way to Edinburgh.

The conclusions arrived at from this investigation are as follows :—

At a very early period, probably from the time of the invasion of Harold Fairhair, the arable lands of the uthalmen, *oðelsbonde*, were for the support of the Earl's government, assessed for *skatt* or tax.

The divisions of the arable lands of the former Celtic inhabitants, each called a *dabach*, were assessed to pay a Norwegian ounce of silver; from which circumstance each division so paying was called an Ounce-land.

Each ounce-land was, for the purpose of assessment, divided into eighteen parts, each paying $\frac{1}{18}$ th of a Norse ounce of silver, which was equal in weight to one English penny, from which each subdivision was called a Pennyland.

Neither ounce nor penny land was a measure of surface, but of produce. The ratio of produce must in time have been altered by pasture being converted into arable land, &c., but normally the amount of *skat* was not increased, and the *skat*lands in 1503 only paid the original assessment, whether improved or not. The same remark applies to tithe also.

At some period of which there is no record, but probably in the twelfth century, the Pennylands of the Orkneys and Shetland were valued at their purchase, not their annual value, in sterling silver marks,—each part so valued being called a Markland; at which time the average value of a pennyland was four sterling marks.

In the Orkneys in 1503 the rent of a markland was so nearly uniform as to suggest that the rate of rent had been fixed at a comparatively recent period.

In Shetland the assessment by ounces and pennies was abandoned, and that by marks was substituted. The annual rent of a Markland was fixed in pennies, and varied from four to twelve pennies, which were paid in fixed proportions of butter and cloth.

CURRENCY WHEN OLAW SINCLAIR WAS FOWDE IN SHETLAND, *anté* 1571.¹

Compiled from Col. Balfour's *Oppressions in the Islands of Orkney and Shetland*.

							Sterling.	
							£	s. d.
1 calf's skin	...	1 Dens white	1½d. Scots					
		4 Dens white	6d. Scots					
1 gild keling ²	...	1 Dens schilling.	6d. Scots	...	...	...	...	1½
1½ gild ling	1 cuttel wadmél	...	1 sh. Scots	...	...	...	...	2⅔
12 gild Keling	6 cuttel wadmél	1 gudlin	6 sh. Scots	⅓ dollar	1 Zetland mark	...	1 1½	13½
		2 gudlin	12 sh. Scots	...	...	...	2 2⅔	26⅔
		3 gudlin	...	1 zopindail ³	3 Zetland marks	...	3 4	40
		6 gudlin	36 sh. Scots	...	...	1 angell noble	6 8	80

¹ In 1500, 1 Flemish mark = 2s. 2⅔ gr. = 5s. 6⅔d. Scots = 1s. 5⅔d. sterling.

² Twelve gild keling = eight gild ling.

³ "I have never seen the name of Zopindaler, so called in 1571, but at that time the Joachimthaler (which was first minted in Joachim-thal, in Erzzeberge, in 1518) was in much use in the north, and is mentioned very often in documents from the 16th century."—*M.S.* Mr Thorsteinson, British Consul, Reykiavik, Iceland.