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Author: J. E. Bisman

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Author Address: jbisman@csu.edu.au

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Budgeting for famine in Tudor England, 1527-28: Social and policy perspectives

Jayne E. Bisman

School of Accounting, Charles Sturt University, Bathurst, Australia

Contact details

Associate Professor Jayne E. Bisman
School of Accounting
Building S15
Charles Sturt University
Bathurst NSW 2795
AUSTRALIA
Ph +61 2 6338 4101 or +61 2 6338 4233
Fax +61 2 6338 4649
Email jbisman@csu.edu.au

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Budgeting for famine in Tudor England, 1527-28: Social and policy perspectives

This paper considers a unique budget document of the sixteenth century prepared for the Crown to facilitate decision making and resource (re)allocation via the market in a period of dearth – specifically, the Corn Commissions instituted to cope with the East Anglia Famine of 1527-28. The budgetary procedure is detailed, together with discussion of the economic, political, and social contexts, and the significance of the Commissions as the foundation for subsequent developments in English public welfare policy. The document and policy of the commissions are critically evaluated as mechanisms of political and social control, which produced adverse behavioural responses and social outcomes.

Keywords: accounting history, budgeting, public sector, Tudor, famine, critical theory

Introduction

In late 1527, the East Anglia region of Britain experienced crop failures; principally because of heavy winter rains, leading to significant famine (see Stow 1592). To cope with this dearth, the Crown implemented new and unique policy initiatives that were to become known as corn commissions. Conducted by Crown-appointed commissioners, the commissions entailed census-style surveys of selected populations in famine-affected areas, searches of buildings and other storage places to stock-take the grain on hand, and estimations of grain insufficiencies. The end product of each corn survey was a corn certificate. Certificates provided population and grain data in respect to specific local regions and were submitted to the Privy Council at the national level of government. The aim was for the Crown to use the information disclosed in certificates as a basis for

resource allocation in the relevant region by ensuring the redistribution of any grain surpluses via local markets.

Of few surviving records, one in particular, the Certificate of Sold and Unsold Corn (T/A 753/1; SP 1/45 f.191) issued on 19 December 1527 and pertaining to ten parishes in the Hinckford Hundred, goes several steps further. The corn certificate for this Hundred not only documented the population and grain inventories on hand, but also provided calculations of grain surpluses and deficits for each of the surveyed parishes within the Hundred, and reported budgeted estimates for the future grain needs of each parish.

The Hinckford Hundred¹ is an ancient district in the county of Essex (Youngs 1979) in East Anglia and is the largest district of the county, located in its north central region. In addition to agriculture, from the fourteenth through sixteenth centuries, there was a particular emphasis in the Hundred on textile production, being the most prominent of such industrial centres in Essex (Poos 1991, 59-60). However, in later centuries the Hinckford Hundred suffered profound unemployment problems due to population growth and the decline in both agricultural pursuits and the area's 'old woollen industry' (Raven 2004, 181).

This paper presents a discussion and interpretation of the Hinckford corn certificate as a distinctive and significant document. Firstly, the artefact is a rare find given the evanescent nature of budgetary documents. Secondly, the aims and processes used in preparing such certificates formed a basis for the development of more than four centuries of public policy designed to cope with times of dearth in enabling the attempts of the state to provide relief to the poor. Finally, as a budgetary document, it represents a persistent form of accounting through to the present day. One which is not only used as an aid in

planning and resourcing decisions, but often, or instead, as a device of constraint and control which can produce unintended negative behavioural reactions and can operate to reinforce existing relationships of order, power and privilege.

The following sections outline the contributions of this paper in relation to gaps in the body of historical studies of accounting and provide a description of the multidisciplinary approach adopted in analysing the corn certificate and corn commissions. The content and calculations presented in the Hinckford Hundred certificate are discussed, and the historical social, economic, and public policy contexts germane to the consideration of the certificate are articulated. The document and corn commissions are then interpreted using a Foucauldian frame of reference.

Lacunae in accounting history

In examining an English census-style survey and budgetary record created for the Crown in the sixteenth century, this paper addresses a number of areas that scholars of accounting history discern are under-researched. For example, accounting historians have lamented the relative inattention paid to public sector accounting in the existing literature (Parker 1993; Carnegie and Napier 1996; Carnegie and Potter 2000) and have pointed to the potential for studies in public spheres to reveal how accounting and ‘accountability regimes colonised places [before and] beyond the factory’ (Walker 2008b, 311). Moreover, as one of the primary aims of this paper is to analyse and interpret an accounting document that reflected a new policy of the Crown, it is sensitive to Jones’ (2010, 81) observation that ‘the nature

and role of accounting techniques and practices in the establishment, emergence and extension of governmental power has traditionally received relatively little attention’.

Commentators have also noted the concentration of historical research in accounting situated within periods from the nineteenth century onwards (see Carmona 2004; Parker, R.H. 1993; Parker, L.D. 2001) and, consequently, have called for additional studies of accounting practices which focus on periods other than ‘the age of modernity’ (Walker 2005, 233). In reference to Britain, work dealing with accounting practices in eras prior to the Industrial Revolution:

significantly underemphasizes the persistence and pervasiveness of non-commercial, non-double-entry bookkeeping in England. Attention has typically been focused on the Exchequer pipe rolls and manorial accounting in the Middle Ages (Jones 1994, 377; also see Miller and Napier 1993).

By moving into a different age and in considering a different form of accounting, this imbalance can be redressed. There is a particular lack of research on management accounting prior to the Industrial Revolution, and an even more marked exiguity of studies that consider budgetary practices in earlier eras. For example, Scorgie (1997) is one of few researchers to have considered progenitors of modern management accounting in the setting of pre-industrial England, while Oldroyd (1998) examined aspects of decision-making and control in the correspondence of Tudor merchants. In reference to other nations, Carmona and Donosa (2004) and Zan (2004) studied sixteenth century management accounting practices in state controlled entities in Spain and Italy, respectively. However, in their investigation of accounting practices at a Spanish monastery in the eighteenth century, Prieto, Maté and Tua (2006, 243) noted that most historical

research concerned with budgeting explores practices in the eighteenth or nineteenth centuries (such as Edwards and Newell 1991; Fleischman and Parker 1991; Fleischman, Kalbers and Parker 1996; Prieto and Larrinaga 2001; Gutiérrez, Larrinaga and Núñez 2005; also see Carmona and Macias 2001; Cobbin and Burrows 2010).

This latter point begs the question of why there is a lack of historical research on budgeting. Prior to the Industrial Revolution there is limited evidence that budgeting was practised, or at least formalised, in the manner commonly recognised in the contemporary world. Further, budgetary documents are far more ephemeral in nature than most other accounting records and, as a result, relatively few budgets have survived in the archive. Future accounting historians may well discover the same deficiency of primary source documents. While the account books and external financial reports of modern corporations and government agencies may survive into the future, the retention of internal accounting reports, such as budgets, is less likely.

As with various census substitutes of the Tudor period (1485-1603)², the corn certificates appear to have attracted little attention from researchers. Accounting historians have barely begun to recognise the role and value of census documents in informing their studies, beyond using such records in enlivening the contextual backgrounds of their research (for exception see Rose 1991). While more substantive use of census data has featured in work on the history of accountants as an occupational group (such as Kirkham and Loft 1993; Wootton and Kemmerer 2000; Carnegie and Edwards 2001; Walker 2002, 2003), from the vantage of accounting and the state Bisman (2009, 305-6) argues that:

census archives present an array of largely untapped opportunities for researchers of accounting history who are interested in studying public policy, decision-making and surveillance.

There is also an acknowledged need to engage with appeals to examine accounting as it relates to the poor and the disadvantaged (see Gaffikin 1998), and which would add to the relatively meagre body of studies of accounting's past concerned with famine. Such prior studies of dearth have focused almost exclusively on the role of accounting in connection with the Great Famine of Ireland in the nineteenth century (see Funnell 2001; Ó hÓgartaigh 2008; O'Regan 2010).

Framing accounting history – answering the call for interdisciplinarity

The certificate examined in the current study is from the State Papers of Henry VIII (SP 1/45), an archival collection that Tosh (2006, 69) distinguishes as 'the most rewarding source for the policies and actions of the government' of the era.³ In addition to utilising a range of secondary and other primary sources, the analysis also makes use of Dymond's (1981) focal article, 'The Famine of 1527 in Essex', published in *Local Population Studies*. Dymond's (1981) study appears to be the only prior work that explores the certificate for the Hinckford Hundred, although solely from a demographic angle. Studies that have investigated corn commissions in England are generally set in periods subsequent to the sixteenth century (for exception, see Arkell and Whiteman 1998⁴), and are situated within non-accounting frameworks, such as agricultural and welfare economics, or social and political history. The current paper is, therefore, the first historical study from the disciplinary outlook of accounting to investigate Tudor corn surveys and to construct the

study around a document produced in the inaugural year of such surveys. It answers the call of Carnegie and Napier (1996, 28) to widen the archival net ‘to include material on accounting, indeed on economic calculation in a wider sense, by those who would not necessarily regard themselves as accountants’ (also see Napier 2006, 457).

The sources used to examine the document also reflect observations that accounting historians need to expand their engagement with work outside the confines of their immediate specialism (see Guthrie and Parker 2006; Walker 2008b), including the broader base of periodicals concerned with (non-accounting) history (Bisman 2011). Accordingly, drawing on and synthesising this range of contemporary and historical literature from economics, business, politics, and sociology is responsive to calls for greater interdisciplinarity and inclusivity in historical research in accounting (see Miller, Hopper and Laughlin 1991; Walker 2008b).

This notion of fusion in the utilisation of secondary sources also features in the interpretation of the corn surveys and sample corn certificate. Accounting researchers have appealed for greater ‘intellectual pluralism and adventurous enquiry’ (Parker and Guthrie 2009, 5), and histories of management accounting, which are ‘far from ‘complete’ ... should be reignited through the adoption of broader theoretical, temporal and spatial parameters ... and a renewed commitment to interdisciplinarity’ (Walker 2008b, 296). Embracing multiple perspectives not only recognises that the study of accounting history can be pluralistic (Miller, Hopper and Laughlin 1991), but that it can yield opportunities for finding common ground and confluence across paradigms to further enlighten understandings of the roles and uses of accounting in the past (Funnell 1996; Fleischman and Radcliffe 2003; Carmona, Ezzamel and Gutiérrez 2004).

Parker (1999, 14) contended that accounting and management have ‘technicist, socio-political and behavioural dimensions and often the histories of their development are intertwined’. In discussing accounting history and the public sector, Carnegie and Napier (1996, 25) similarly stress that historical studies of accounting developments ‘should examine critically the technical and political roles of such frameworks, and similar mechanisms, in facilitating and also constricting accounting, organizational and social change’. Further, within the more specific ambit of the current paper, Covaleski et al. (2003, 3) assert that it is possible to combine ‘different perspectives ... to create more complete and valid explanations of the causes and effects of budgeting practices’.

In reviewing contemporary sociological theory, Wallace and Wolf (2006, 426) emphasise that the idea of adopting an ‘inclusive approach ... is especially evident in the trend toward integrating micro and macro levels of analysis’. The development of this *zeitgeist* mirrors the argument Ó hÓgartaigh (2008, 7) rallies in noting that, ‘while much economic and social history draws on macro-economic data, micro-level sources have cast new light on old historical problems such as the Great Famine (1845–51)’. Prior analyses of Tudor and Stuart corn commissions have tended to examine the subject matter from macroeconomic and political perspectives and rarely scrutinise the nature, construction, and conditions relevant to specific corn surveys and certificates, or the social impacts and outcomes of the policy. An alternative approach is microhistory, which provides for an examination of scale by using ‘microscopic analysis’ to ‘describe vast social structures’ without losing sight of the situation of the individual in life (Levi 1991, 95). The focus can be on the individual, as with the growing body of relatively recent accounting microhistories (see Williams 1999; Bisman 2007; Abraham 2008; Lee 2008; Virtanen

2009; Samkin 2010), or at a higher level such as a group of individuals (see Carnegie and Walker 2007; Lightbody 2009; Hollister and Schultz 2010). The role of the microhistory is to then ‘integrate the picture that emerges from such research into a much broader context, to extend it beyond the village, travel far and wide and show how it sheds light on greater wholes’ (Magnússon 2006).

The central thesis of this paper is that in looking at a specific microhistorical example of a budget, it is possible to interpret that document, and the policy underlying it, by unpacking multiple layers of meaning and effect, moving from the more to the less overt. These include perspectives on the explicit, functional role of budgets in planning and controlling scarce resources, and the less obvious behavioural responses that may arise from the development and deployment of budgets. There are also critical insights that enable evaluation of the document as a figurative palimpsest and which thereby unveil richer and covert meanings. Such analysis provides for the interpretation of the corn certificate and the corn survey procedures in terms of an expanded view of calculative practice (see Rose 1991; Miller and Napier 1993). In particular, the marshalling and application of devices of quantification that, within the setting of accounting and the state, underpins the construction of ‘governmentality’ (Foucault 1975, 1978) as a technology of domination enacted through government intervention.

Surviving corn certificates of the 1527-28 famine – a micro perspective

The certificates for only a few of the very first corn surveys survive. These records are those for the Hinckford Hundred, the Hundred of Clayley in Northamptonshire, and the

Hundred of Amysbury and the Hundred of Elstubb and Everley in Wiltshire. Despite the survey documents referring to corn, the construal of the term is in the wider sense of grains and cereals, as distinct from modern understandings of corn as the crop of maize. Rather, corn certificates related to the commodities necessary for basic sustenance in the period, being breadcorn and drinkcorn.

A very brief certificate was prepared by Robert Chaunterell, one of the corn commissioners for Clayley, and suggests a cursory and detached approach to the survey. Emphasis is added in the following transcription from the modernised English language version of the certificate in order to highlight these inadequacies.

Total grain in *certain* persons' hands, besides the finding of their houses and sowing of their ground, 160 qrs [quarters]. *Many* within the hundred have not more than sufficient for these purposes, and *many others* lack grain. Have *commanded* them to send corn weekly to market, to sell to those that have need. Since the beginning of his first view, the markets have been sufficiently supplied (SP 1/45 f.191).

The corn certificates for the Hundreds of Amysbury and Elstubb and Everley were prepared jointly by Sir John Bourghchier, Knight, and Charles Bulkeley, Clerk of the Peace for Wiltshire at the time of this corn commission, and from 1515 until his death 35 years later 'one of the most active figures in the country's administration' (History of Parliament Trust 2011) . Their certificates are more detailed than the Clayley Hundred record and indicate the number of persons in each of the numerous parishes within their bailiwick who were with or without corn over and above allowances for the households and for sowing, although no basis for the calculation of these allowances is reported. For example, in the parish of 'Wrofton' (Wroughton) in the Hundred of Elstubb and Everley, the certificate

states that ‘15 persons (households) have corn; 30 households (180 persons) have none’. For ‘Ambresbury’ parish in the Hundred of Amysbury, it is disclosed that ‘3 households (45 persons) have corn to sell. Will. [William] Nottyngham, an innholder, has 60 qrs. of barley, but he has made a bargain ‘to serve my lady of Ambresbury and the convent of ale’ and must buy more. 300 persons have no corn’ (SP 1/45 f.191).

These certificates reveal that corn commissioners were drawn from the ranks of the comitatus and landed gentry, including knights, esquires, and Justices of the Peace. However, like other policies of state control in sixteenth century England, the procedures ‘demanded feats of administrative efficiency that a rudimentary bureaucratic structure based on the voluntary work of the local gentry was quite unable to provide’ (Stone 1947, 103). The lack of detail in the certificates is indicative of this inefficiency and depicts shortcomings in abilities, or the indifference of the commissioners in furnishing more complete and useful information. Further, this form of sketchy reporting continued for decades, if not longer, as Arkell and Whiteman (1998) discovered in analysing a corn certificate from the 1590s (PRA 652, 653 382X8). By way of contrast, the Hinckford Hundred certificate of 1527 displays considerable sophistication and comprehensiveness.

The Hinckford Hundred corn certificate

The corn survey of relevant parishes in the Hinckford Hundred was conducted and the certificate prepared and signed by Wyllyam (William) Cloptun/Clopton Esq. Clopton was the son of Sir William Clopton and Joan Marrow, daughter of the Lord Mayor of London (*The Visitations of Essex*, 179). A wealthy man⁵, when he died ten years after compiling the certificate, Clopton held Kentwall Hall in Melford (Suffolk), the:

capital manor of this parish of the king, by the ancient tenure of sergeancy; and had also half of the manors of Liston Weston, and Liston Netherall, and the advowson of the church, with other possessions in Pentlow and Foxearth [in the Hinckford Hundred] (Wright 1836, 561).

The advowson mentioned above as part of Clopton's assets, represents an incorporeal hereditament and property right to make a church appointment (and in some cases income there from), and which was able to pass by gift, inheritance, or sale, independent of the church (*The Concise Oxford Dictionary of the Christian Church* 2006; Tate 2009), 'giving substantial power to those who possess it' (Smith 2000, 320).

Clopton's corn commission commenced on 15 December 1527 and the certificate is dated four days later. In the intervening period, Clopton visited the ten parishes within his mandate. The smallest parish was 'Brondon' (Brunton), characterised by Dymond (1981, 34) as a 'decayed village', and the largest was Ballingdon, comprising 223 people, which Dymond (1981, 34) described as a 'poor suburb of the important manufacturing town of Sudbury'. According to the introductory details in the certificate, Clopton (most likely with the assistance of constables) 'Searched & vewed' the stocks of grain currently available in each of the ten parishes.

The Hinckford certificate (SP 1/45 f.191; T/A 753/1) lists counts of all the men, women, and children for each parish surveyed, in contrast to Chaunterell's certificate for the Hundred of Clayley where only select (presumably the less well-off) individuals were surveyed. Clopton's certificate also provides details of the amounts on hand for respective parishes of 'whete myxtelon & rye' (wheat, maslin⁶ and rye), collectively constituting breadcorn, as well as 'barly & malt' (barley and malt), being drinkcorn. The certificate then

proceeds to describe and apply a calculative practice in budgeting for the anticipated needs of each of the villages from the date of the survey until the availability of the next harvest some nine months later, expected to occur on the ‘Natyvyte of our lady’ – a liturgical feast celebrated on September 8, 1528. Clopton’s budget was based on his projection that, per week, six persons would consume a bushel of breadcorn and 1.5 bushels ‘lykwise to sustayn the pepull in dryncorn’. These estimates were then multiplied by 38 weeks to calculate the total future requirements necessary to provision all inhabitants of the parish through to the subsequent harvest. This result and other quantities used in the certificate are expressed in quarters, bushels, and pecks.⁷ Deducted from the total needs for each village were existing supplies of grain brought to light after Clopton had physically searched and inventoried grain stores in the locality. The certificate then lists for each parish the ‘surplusage’ or ‘lak’ of both breadcorn and drinkcorn. He also specifies the extent of any inventories on hand of peas, oats, and ‘harres’⁸, treating them as a surplus, since this group of produce generally contributed to neither drinkcorn nor breadcorn. Table 1 provides the details disclosed in the certificate for the parish of ‘Medilton’ (Middleton), together with explanations of the categories and calculations applied.

[Take in Table 1]

After presenting information for each of the ten parishes surveyed, a summary of the population, current grain inventories, and overall deficiency of grains for the aggregation of parishes concludes the content of the certificate. A near *verbatim* extract of script from this summary section of the certificate (T/A 753/1) appears in tabular format below (Table 2).

[Take in Table 2]

Analysis of the certificate data reveals that Medilton (Table 1) had only 46 percent of the grain required to meet the needs of its population, and five of the ten Hinckford parishes surveyed by Clopton were worse off, with deficiencies generally most severe in the more populous parishes. All parishes, other than Brondon with its population of 19, had projected deficiencies of breadcorn, and only Brondon and Belchamp Otten (population 113) had expected surpluses of drinkcorn. The point of reporting surpluses of grains used for making breadcorn and drinkcorn for those few parishes with excess inventories, was to determine what would be available to be put on the local market for sale to people in the region.⁹ The stocks of peas, oats, and harres, normally used as fodder for animals, could be made into bread in times of dearth (Dymond, 1981, 32) and this suggests why all stocks on hand of this produce were regarded as surplus. Table 2 illustrates that for the group of parishes of the Hundred, Clopton's record shows an overall budgeted shortage of breadcorn of around 572 quarters, representing a need for almost five times more than the amount in store in the parishes, and a projected lack of drinkcorn of more than 60% of current inventory. The surplus of peas, oats and harres would function to make up only 20% of the estimated breadcorn deficiency, leaving the Hundred's population still in great need.

Unfortunately, as Dymond (1981, 33) found, there is no direct evidence concerning what happened to the Hinckford parish populations after the survey was taken. There is, however, considerable source material that is suggestive of what could have occurred, as

discontent fermented in nearby locales resulting in food riots in response to the wealthy holding back, buying-up, or exporting grain.

Accounting, famine, and public policy - a macro perspective

Famine and agrarian crises in medieval, Tudor, and Stuart England were not uncommon. In the medieval period a 'Great Famine' occurred in England and continental Europe in 1315 (Kershaw 1973), followed by the Black Death in 1348-49. In England in the late Middle Ages:

a serious famine threatened only once between 1375 and 1520, in the late 1430s, and the occasional seriously deficient harvests, which had been frequent in the fourteenth century, became quite rare between 1440 and 1520 (Dyer 2005, 132).

However, subsequent to this time various regions of England were affected by famine. At least 11 such periods have been identified (see Slack 1985), principally in the sixteenth century, and only in 1556 and 1597 was there a greater scarcity of wheat than in 1527-28 (Dymond 1981, 29). It was not until the 1630s that 'agricultural productivity at last began to catch up with demographic growth' (Slack 1985, 73; also see Cunningham and Grell 2000, 20). The economic consequences of harvest failure in the sixteenth century were:

extensive in a society where agriculture was the major source of income for the majority of the population and the harvest the major factor dictating levels of demand for non-agricultural production. Both directly and indirectly, the harvest determined prosperity and poverty (Walter 1989, 77).

Economic history and Tudor famine

Conventional explanations (such as that of Postan 1966) suggest that periods of dearth in Tudor England resulted from regional populations outstripping the food supply, leading to disequilibrium ‘brought to crisis point by harvest failure’ (Appleby 1978, 1). These commentators also made the point that occurring simultaneously with numerous of the famines experienced in the Tudor (and later Stuart) period, ‘depression in the clothing industry reduced purchasing power, making it difficult to pay for food from outside to feed the poor’ (Appleby 1978, 1). While not arguing with the issue of coexistent market turbulence in the textile industry, the root causes of English famine have been revised by some historians. Fogel (1989, 1) instead suggested that most famines in England between 1500 and 1800 were ‘manmade’, a consequence of highly inelastic demand for food. Along similar lines, Persson (1996, 692) used empirical data to illustrate that inventories of grain were small and transport and storage costs high, such that market failure, rather than merely harvest failure, was the primary cause of famine in pre-industrial Europe, preventing ‘the desired inter-temporal and inter-spatial redistribution of grain’ (also see Campbell 1991).

However, whether harvest failure or weaknesses in the system of food distribution and storage were determinative in producing famine exigencies, the interplay of either (or both) with downturns in the cloth industry remains of significance for the Hinckford Hundred, and particularly so for the larger parishes. In the first half of the sixteenth century, the economy of England was concentrated to an escalating extent upon a single product – cloth (Stone 1947, 104). Due to a political alliance, a crisis in the British cloth trade

occurred in 1527-28; interrupting trade in Flemish markets and causing unemployment (see Leonard, 1900). Even in earlier periods, and specifically with respect to East Anglia, the *Rotuli Parliamentorum* (Parliament Rolls)¹⁰ reveal that in a petition submitted in 1393 by East Anglian and Essex textile workers, the ‘greater part of the people ... are able to do nothing else but work in that craft’ (Poos 2004, 59). From 1350 through to the mid-1500s, the Hinckford Hundred was ‘the very centre of the Essex textile district’ (Poos 2004, 59; also see Gervers 1989). This emphasis on cloth-making artisanship would have exacerbated the effects of the famine for the population of this Hundred through the combined effects of an undersupply of agricultural labour and of land under cultivation, a bad harvest, and instability in the textile trade leading to lower disposable incomes with which to purchase grain.

In 1527 the price of wheat in England was almost two-thirds above the norm, particularly in the east, since dearth in the west was not so severe (Hoskin 1964), and the average price for wheat, barley and oats, collectively, almost 30% above average. Making matters worse, in the five prior years the real prices of these grains had been in decline (see Harrison 1971), leading to an erosion of incomes and purchasing power, and ‘from the second decade of the sixteenth century wages continuously lagged behind the prices of victuals’ (Brenner 1961, 231). Adding to wage issues, and having a role in wheat price rises, was the debasement of coinage¹¹ (Brenner 1961) occurring in August and November of 1526 (Munro 2010) immediately prior to the famine.

Political history and Tudor famine

The East Anglian famine of 1527-28 occurred midway through the reign (1509-1547) of King Henry VIII. There are several important accounting documents surviving from Henry's reign, including the *Valor Ecclesiasticus*, a tax survey of church property (see Stubbs 1906) conducted in 1535, the first such survey of its kind undertaken in the several centuries since the compilation of the Domesday Book in 1086. By way of contrast, the Hinckford corn certificate is a seemingly minor accounting document of the era. However, the certificate is representative of the broader suite of corn surveys and certificates of 1527-28 covering other locales and constituting the 'first [ever] commissions for grain searches and market provision' (Slack 1999, 14) in a time of dearth. These commissions are of especial significance in terms of their effect on later developments in English public policy and law in respect to famine and poverty. The Hinckford corn certificate is also noteworthy given that few certificates from the Tudor period through to the later Jacobean era remain in existence (Edwards 1928) and, as detailed earlier in this paper, the other surviving certificates of 1527-28 present scant information about population and grain supplies. Dymond (1981, 34) concluded that the information disclosed in the Hinckford certificate is 'particularly rare at such an early date; for rural areas it may indeed be unique'.

The corn commissions were devised and implemented by Thomas Wolsey, Cardinal, Archbishop of York, and principal officer of Crown and State, acting as Lord Chancellor for King Henry VIII from 1515 to 1529. In subsequent famine periods, such as in 1556-57, corn commissions were modelled on the surveys that had been introduced by Wolsey to cope with the 1527-28 crisis (Slack 1992, 1; Slack 1999, 54). Later still, the

Elizabethan Privy Council developed Books of Orders, building on Wolsey's policies in confronting both plague (from 1518) and famine (from 1527). These Books 'told justices of the peace what to do in these emergencies' (Slack 1990, 14) and were 'sprawling', including regulations that granted 'extensive powers of search ... to prevent hoarding and to ensure a flow of domestic stocks of grain to the market at affordable prices' (Braddick 2000, 119; also see Kelly and Ó Gráda 2010).

The corn surveys are, therefore, a key example of a rather unique English public policy innovation, supported by accounting processes and documents, for introducing a government intervention in an endeavour to provide for the needy. It was a stratagem that also formed the precursor to the development of English poor laws (see Leonard 1900; Slack 1990) beginning with an early Tudor poor law in 1531-36 (Elton 1953, 1968, 282-4; Slack 1990). The policy and legislation was then modified and augmented in various ways from the Elizabethan period through to the post-World War II era (Elton 1974a; Pound 1986; Kelly and Ó Gráda 2009; also see Walker 2004 and 2008a for reviews from an accounting perspective).

Social history and Tudor famine

In historical studies, the social outcomes of the 1527-28 famine and the lives of those directly impacted by the dearth have been overshadowed by research on other critical happenings of the time. The condition of the ordinary and often indigent person during the East Anglia famine was in sharp juxtaposition to that of the capricious and sybaritic King. Henry VIII was instead preoccupied with striving to overcome religious restrictions affecting his marriage. Having begun an affair with Anne Boleyn in 1526, the spring of

1527 witnessed the monarch seeking opinions and support for the King's great matter - an annulment of his marriage to Catherine of Aragon (Murphy 1995; Weir 2001). In September 1527, the Pope refused to annul the marriage, and years of hostility ensued between the state and the church, and the king and the queen. So it was in 1527 that 'the state began the business of nationalising religion' (Galloway 1993, 3). The timing of the East Anglia famine was, therefore, at the commencement of a period of great religious, political, and social upheaval in England.

The King's political and personal engrossments and his general insouciance about most matters of state left the responsibility for dealing with the myriad concerns and problems of the realm in the hands of the Lord Chancellor. In considering early and mid-Tudor England, Slack (1999, 14) contends, 'no one could have more political will than that epitome of central authority, Thomas Wolsey'. As Lord Chancellor, Wolsey was the pre-eminent power after King Henry VIII for almost 15 years (see Palmer, 1971; Alford, 2008). By 1527 Wolsey's 'competence allowed the king to enjoy his pastimes with little concern for royal business [and] Henry's trust gave Wolsey the opportunity to develop policy that contributed to the centralizing of English government' (Block 2004, 34). However, one result of the famine conditions experienced in 1527-28 was uprising of parts of the population who were unable to afford to buy food. The instigators of such food riots often suffered far worse than experiencing hunger, such that 'among the many abominable crimes of the brutish Henry, men were hanged for refusing to starve to death' (Hoskins 1964, 34).

It is this contrast between Crown and court, and the ordinary individual in dearth-affected East Anglia, together with the intent, form, and impact of government interposition

in attempting to alleviate the famine, which marks this episode of dearth as something of a watershed in English public policy. The 1527 initiation of corn surveys was exceptional, and almost prophetic, in at least one other sense. While in pre-reformation England the church had carried the burden of providing relief to the poverty-stricken, 'with the dissolution of the monasteries in the 1530s, new policies for helping the poor in the event of harvest failure were needed' (Ó Gráda 2009, 198-99). Thus, the experience gained through the conduct of the 1527 corn surveys would later prove valuable in attempting to manage dearth in the absence of these religious institutions, and in signifying the beginning of a shift of both responsibility and power from the church to the state.

Interpretations of budgeting for a Tudor famine

Medieval European accounting emphasised planning and control of food supplies and provisioning (see Forrester 1998), and the rationale and procedures used in developing the corn certificate in the later Tudor period echo this concern. From the modern-day outlook, the Hinckford corn certificate is similar in nature to a raw materials budget. It quantified the current stockpile of resources and the future resource requirements for a set period, determined the excess or shortage, and thus the amount that would need to be purchased to meet demand for the resource. Although this description outlines the rudimentary, functional role of the budget document, there are underlying and more profound behavioural and social implications of budgetary practices.

Behavioural responses to budgeting

Chwastiak and Lehman (2008, 316) assert that famine is one of the calamities that can be understood through the insights provided by Shearer (2002), who ‘has shown how accounting contributes to the perpetuation of greed in that it constructs an accountable entity in such a way that the entity has no choice but to pursue only its own good’.

Contemporary research emphasises the range of dysfunctional behaviours and unintended consequences that budgetary practices may produce. Hofstede (1968) depicted budgets as a game of control, which suggests motives related to power and politics, and that one behavioural response is that people ‘minimize their personal stress by holding some budgetary slack in reserve’ (Perrin 1989, 54). In modern usage, budgetary slack refers to ‘the surplus that arises when managers preparing a budget overestimate costs or underestimate revenues’ (Owen and Law 2005), and the creation of slack is generally driven by a need to make a particular performance target easier to attain.

While there is always a problem in imposing the meanings of the present on past practices (Miller and Napier 1993, 633), the conduct of the Hinckford corn survey nevertheless had the potential to create dysfunctional slack-inducing behaviours. For example, the corn commissioners in Staffordshire and Yorkshire (see Dymond 1981, 30) were charged with searching ‘all the Barnes garners Stakkes Reekes mowes and other suspecyous places in the same to have hydde corne, so that they can not fynde nor see that ther is corne sufficient’ (*Tudor Economic Documents*, 143). These instructions suggest a distrust of the populace by the Crown, based on the presumption (and probable likelihood) that people would hide grain in an effort to minimise the effect of the famine on their

household or village, or to profit at a later date through the sale of concealed surfeit. Either way, such behavior is adumbrative of the creation of budgetary slack. The ‘personal stress’ Perrin (1989, 54) advances as a rationale for generating slack would have been even more acute in the circumstances of the corn surveys of 1527, since for many people the ‘performance target’ motivating slack-inducing behaviour was the avoidance of starvation.

The self-interest of those surveyed was thus a key factor in actuating budgetary slack, and certain individuals would also have possessed an informational advantage over the commissioners in their knowledge of the extent of existing inventories of grain and the amount of resources required to tide them over during the famine period. Environmental uncertainty would have been extreme. The success of the future harvest was an unknown (and a further harvest failure eventuated in any case¹²), as was the likely future price of grain. Also at stake and parlous was the issue of how well the state could be relied upon to ensure equitable redistribution of grain resources through localised markets.

There were market failures in the state enforcing the release and sale of grain stores and surpluses held by wealthy private individuals and merchants, as well as price issues affecting the ability of the socio-economically disadvantaged to afford to buy grain. Specific instances of these failures included the hoarding of grain by moneyed citizens in Colchester in the Hundred of Lexden, bordering the Hinckford Hundred, and disquietude among the ordinary people of Norwich (County Norfolk in East Anglia) as a result of the opportunistic and dissolute behaviour of the affluent people of the city who bought-up and stockpiled grain. In 1527, a petition to the Court of Star Chamber from residents in Yaxley (in Huntingdonshire, part of modern Cambridgeshire) told of merchants exporting peas to Scotland while the local population starved (*Tudor Economic Documents*, 144-46). Food

riots occurred in 1528 in Yarmouth (Norfolk) when it became apparent that food was being exported rather than being made available on the local market, resulting in the execution of numerous rioters (Blomefield 1806). In Northamptonshire, a corn commissioner felt a compunction to report that although he had been successful in ensuring the provision of adequate grain on the local market, unresolved was the issue of the 'pore pepull that hath no maner of Corne growing' (SP 1/45 ff.202-208) and would somehow have to buy or 'borrow' to sustain themselves (Dymond 1981, 30).

Budgeting, politics, and social control

In discussing Tudor social policy, Clark (2007, 2; also see Slack 1992) provides a useful summary of much of the foregoing:

The greatest threat to social order was posed by dearth. Harvest failures exacerbated rising prices, pushing the poor to the very edge of subsistence. In the sixteenth century, grain shortages were usually blamed on the covetous actions of greedy individuals who were accused of hoarding grain in order artificially to raise prices. Thus, the Council ordered barns to be searched, and sought to regulate the markets to ensure grain was sold at a just price. When the government was slow to respond, it is evident that ordinary people in the localities were ready to demand action.

The Hinckford certificate illustrates a public policy intervention with the objective of assisting the needy in times of dearth. The avowed purposes of the corn commissions introduced in 1527 were to 'carry out local censuses of corn, to ensure the stocks they discovered were brought to the market in an orderly fashion without profiteering, and to regulate the activities of middlemen' (Hoyle 2004, 315; also see SP 1/45, 18 November 1527).

However, Caiden (1995, 53) submits that the history of budgeting is political history. In the context of dearth and social order in early modern England, Walter and Wrightson (1976, 22) note that, ‘historiographical preoccupation with the ideology of order ... has only recently begun to be balanced by discussion of the actual processes by which obedience and subordination were maintained’. Budgets are one such process and can become symbols ‘of oppressive action to be regarded with suspicion and mistrust’ (Parker 1984, 119). The corn commissions can be viewed, therefore, as a means by which accounting processes involving surveys, stock-takes, census counts, and budgets had the (possibly unanticipated) effect of serving and upholding a prevailing social order.

Sovereignty versus governmentality

Foucault (1970, 1975) was chiefly concerned with explicating the power relationship existing between the person and the state. He focused on the notion that the episteme of an age is bound to the analysis of texts or documents (see Wallace and Wolf, 2006, 423), and his ideas aid in elucidating further layers of meaning in corn certificates and corn commissions.

Foucault (1972, 4) noted that sometimes there are ruptures or discontinuities in history, particularly in the discourse concerning social control, and which herald the genesis of a ‘new time’. These ‘displacements and transformations’ move us ‘towards the search for a new type of rationality and its various effects’ (Foucault, 1972, 4-5). Looking at the tenor and arguments of political literature from the pre-Industrial Revolution era, including that of the sixteenth century, Foucault (1978) observed that the texts signified a change in direction of the discourse concerning the politics of the state. This took the form of a shift

from expressions of the feudalistic notions of the Middle Ages to the coming of the administrative state (also see Burchell, Gordon and Miller 1991; McKinlay and Pezet 2010, 487). The earlier expressions were of sovereignty, instrumentalised through ‘laws, decrees and regulations backed up by coercive sanctions ultimately grounded in the right of death exercised by the sovereign’ (Dean 2001, 49). This idea of sovereignty can be clearly seen in the responses of the Crown in 1527-28, in policy decrees for individuals to provide grain to the market, but more so in the implementation of the death penalty in the face of public dissent concerning the lack of effectiveness of the policy - the latter response representing ‘monarchical punishment’ in the Foucauldian sense (see Foucault 1975; Prado 1995, 57). However, sovereignty is only one of Foucault’s modalities of state power (see Tobias 1999), and the corn surveys and Hinckford certificate also display characteristics of a nascent governmentality.

Drawing on Foucault, Rose (1991) investigated the relationships between notions of quantification and the calculative and political power that the quantification of persons gave government. In noting arguments made about census taking in 1606, Rose (1999, 200) stated ‘it was expedient to enrol and number the subjects of a commonwealth’, since ‘from the numbers, ages and quality of persons a government could ... plan for adequate food in times of siege or famine’ (Cohen 1999, 37). While this tends to indicate a functional character for censuses such as the corn surveys, it also endows government with further political power, enabling the quantification, objectification and control of populations through both policy and oversight.

Foucault’s conception of governmentality in the power-knowledge discourse was bound up with ‘the political-statistical concept of population’ (Curtis 2002, 509), such that

‘populations can be ‘problematized’ in ways that invite intervention’ (O’Regan 2010, 417). The emphasis on ‘the processes whereby certain populations – sets of persons bounded in some way, normally by geography ... are first identified and then subjected to some or other political strategy’ (Wickham 1992, 61), resonates with the corn surveys and the implications of the surveys.

Elton (1953; 1959) asserted that there was an administrative revolution in Tudor government brought about only in the 1530s (several years after the East Anglia Famine) through reforms introduced by Thomas Cromwell in the role of chief minister to the King (1532-1540). In particular, it was suggested that Cromwell replaced Wolsey’s medieval autocratic style of management of the state with bureaucratic government (Elton 1953) administered through agencies of finance and departments with statutory roles (Palmer 1971, 21). However, revisionist historians (for a review, see Mears 2003) have questioned the form, magnitude, and agents of this change. Shagan (2010, 2) instead suggests, ‘Tudor government possessed no bureaucracy ... and was utterly reliant on local collaboration ...for the maintenance of ongoing administration’, and others (Guy 1977; Starkey 1986, 2010) hold that the significant developments in Tudor administration had been embedded during Wolsey’s tenure.

With reference to the forms of change with which Foucault was concerned, there was, therefore, not necessarily a large-scale and revolutionary discontinuity from medieval or feudal styles of governance to a modern bureaucratic state by 1527. Nevertheless, there was a quite particular ‘new rationality’ emerging, signified by an altered discourse on the role and methods of the state in addressing issues related to famine and the poor. This was a discourse based on calculative practice - statistical census taking of geographically defined

or ‘bounded’ populations, audit and stocktaking of grain, and accounting and budgetary procedures applied in reporting corn surpluses, shortfalls, and future projections. The Hinckford corn certificate provides a micro-level example of such accounting, firmly rooted in calculation both of the person and of grain, as well as in a latent sense with quantities of money with which to purchase food. At the heart of these interpretations are the dual concerns of politics and power, translated through the calculative medium of the corn certificate as a budgetary contrivance. The policy and practice furnished evidence, information, and rationales facilitating intervention and surveillance by the state. Such procedures, policies and laws continued to develop to the point where, by the eighteenth century, the indigent poor were controlled by the state to such an extent that many were confined in prison (Foucault 1975), asylums (Foucault 1965), and workhouses. The subsequent centuries of poor laws founded upon Wolsey’s initial corn surveys suggest that the 1527-28 famine policy was a critical, cusp event. It was also an initiative that demonstrated how census processes and calculative mechanisms could be enlisted in the service of the state in new ways, given that this form of data collection and calculation had been traditionally employed in the context of mustering personnel for war or in levying taxes.

Intent versus outcome

In historical investigations of accounting informed by critical perspectives, it is often easy to characterise practices, procedures, or policy as discriminatory and oppressive. What then becomes crucial to understanding accounting’s role in historical context is any gap or distinction between the intent of a practice or policy and the outcomes that it produces.

Beginning with objectives, an assumption that the grain surveys, calculative procedures and the famine management policy were mere legitimising or power-grabbing actions tends to go against much of what is known of Wolsey as a churchman and statesman. Wolsey had made many progressive advances in foreign policy (see Creighton 1891) and introduced positive changes to domestic policies concerning the church and more equitable systems of justice and taxation (see Elton 1965; Ridley 1982; Gunn 1991) that were particularly focused on easing the plight of the poor (see Palmer 1971, 14). He also initiated commissions of inquiry into the matter of enclosures, a happening of the time whereby the wealthy illegally enclosed and depopulated arable land for the purposes of sheep grazing (Elton 1955, 78-9; Lockyer 1964, 41), especially in East Anglia (Ridley 1988, 218).

Wolsey's famine policy was designed, at least in part, with an acknowledgment to the spirit of altruism in attempting to assist localised populations in times of need. Within the Corn Commissions initiative, 'there were many parallels between these market regulations and the ideas promoted in sermons and moral texts' (Casson and Lee 2011, 21), especially in relation to the morally condemnable practice of avarice in grain hoarding and extortionate pricing.

To an extent, the corn surveys may have functioned to mitigate the hardship of famine. For example, 'during the dearth of 1527 the 'substantial people' [i.e. the wealthy] in Colchester [Essex] were accused of stockpiling grain for themselves, and Cardinal Wolsey intervened to ensure that wheat in the town was actually sold to the inhabitants' (Cooper 1994). Under Wolsey's orders, from December 1527 the Duke of Norfolk had

‘been taking vigorous steps to discover hoards and bring corn to the market’ in the county of Suffolk (Dickens 1994, 53).

However, as Goose (2001) points out, while Wolsey ‘was moved to intervene on the issue of ... dearth in 1527’, this ‘paternalism’ itself indicates that intervention was necessary as people needed protection from one another and ‘leaves one to wonder how selectively the subordination of economic activity to moral ends was internalised by the populace, or how theory squared with practice’. Thus, the policy, as well as instances of Wolsey’s direct and indirect intervention, belie the observations that famine in sixteenth century England was not only regionally but ‘socially selective in its impact’ (Walter and Wrightson 1976, 23), profiteering was rife (see Gray 2003; Clark 2007), and trying to ensure grain would be sold to local inhabitants benefitted only those who had the means to pay for it. As with numerous of Wolsey’s other policy offensives, the results were not particularly satisfactory from the viewpoint of the ordinary person. For example, Wolsey’s promise to import grain from France to help feed the people in 1527-28 did not come to fruition (see Cooper 1877), and the government’s response to market failures was often dilatory. For instance, the Mayor’s Register for Norwich¹³ reveals that ‘in 1527, was so great scarsenes of corne, that abowte *Christemas* the *comons* of the *cyttye*, were redy to ryse upon the ryche men’ (Blomefield 1806, 198; also see Hoskins 1964, 34). Meanwhile in London, ‘the Metropolis was grievously afflicted by a Famine, so that many of the lower class perished for absolute want’ (Brayley 1810, 248).

While the intent of the policy was admirable, it was inadequately thought-through as to its proper administration, which might reflect Elton’s (1955, 77) observations that Wolsey ‘had little understanding of economic facts’ and ‘never grasped the importance of

trade'. Further limiting the efficacy of the corn commissions was an apparent absence of regard for, or knowledge about, the behavioural implications and social impacts of the policy. The search and stocktaking procedures instituted by Crown and the subsequent state intervention in markets for grain were often and instead more successful in controlling the common person than they were in operating to systematically control the product.

Accounting processes and information, in the guise of corn surveys and certificates, became complicit in constructing this control of the person. For the ordinary individual, the corn commissions expanded the regime of power and control exercised by the state, which in many cases only served to emphasise existing subjection and the perpetuation of both social and economic differentials. A clear case in point is that beyond policy decrees, there was inadequate (and often non-existent) vigilance and monitoring of merchants and other well-heeled individuals who were stockpiling or exporting grain, and little evidence of any punitive measures or sanctions being applied to these profiteers by the Crown. In contrast, the complaints of ordinary individuals who could not buy grain, whether through lack of supply or lack of funds, were treated as near treasonous – an intolerable form of civil disobedience and contumacy attracting the severest of punishments with execution meted out to the ringleaders. This invidious and divisive treatment of the haves and the have-nots says much about the difference between the espoused purposes and the experienced impacts of the policy, as well as the social mores of the era. Rather than operating to meet humanitarian goals, the policy underpinning the Corn Commissions, as with later Poor Laws (see Walker 2004, 2008a; Care 2011), was often and instead socially repressive and exclusionary.

Concluding comments

In examining a document and allied policy from the sixteenth century, this paper has provided an early example of calculative mentalities and devices deployed in attempts to account, budget for, and control scarce food resources in a time of dearth. While studies of accounting's past set in the pre-industrial era have focused on recording keeping, such as charge and discharge accounting or stewardship reporting, the Hinckford Hundred corn certificate demonstrates that budgeting occupied a temporal space before the materialisation of the manufactory on the larger scale.

Analysis of the certificate and of the inaugural corn commissions reveals that the utilisation of quantitative survey procedures gave the state indications of current and budgeted shortfalls of grain that provided not only information, but also justifications for further intervention. This new initiative, although not a resounding success in meeting its predicated purposes, was evincive of the beginning of an epistemic change in views about the role of the state in developing policies and laws to control both famine and the poor.

Carnegie and Napier (1996) have contended that a chief contribution of historical accounting research is in garnering knowledge of accounting's past to provide insight into its present and future. Keneally (2011), in his book *Three Famines*, discusses the great hunger in Ireland of the nineteenth century, the Bengal famine of 1943, and the Ethiopian famine crises of the 1970s and 1980s. He draws parallels in examining these diverse famines, illustrating the similar and multifaceted problems of responding to them – ideological issues, the tyranny of government, and the failure of administrative structures and processes. These notions resonate with the pitfalls and reactions encountered in the

interfaces of accounting, management and monitoring, and the formulation and mobilisation of policy to obviate the 1527-28 East Anglia famine. This pinpoints the continuing inability of governments and societies to develop accounting and accountability information and other administrative arrangements that appropriately address basic want and, in returning to a Foucauldian frame, illustrates 'the endlessly repeated play of dominations' in 'systems of subjection' (Foucault 1998, 377-8).

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Notes

1. The concept of the Hundred was introduced by the Anglo-Saxons and denoted both a measure of land and a local administrative unit (Miller 1999).
2. Here the Tudor period subsumes the reign of Elizabeth I (1558-1603).
3. The original certificate is available online through subscribing libraries via *State Papers Online: The Government of Britain, 1509-1714*, published by Gale Cengage Learning (<http://gale.cengage.co.uk/state-papers-online-15091714.aspx>).
4. PRA 652-653, 382X8.
5. Dymond (1981, 37) noted that Clopton was the principal landowner in Liston and paid 87% of the tax in that parish of the Hinckford Hundred.
6. Maslin was commonly used as mixed flour for bread making, consisting of wheat and rye ground together. Maslin was also grown, where wheat and rye would be sown together, believed to 'ensure a crop, since the rye would succeed even if the wheat failed through the shortcomings of the soil or the weather or both' (Cunningham and Grell 2000, 212). However, 'this was not very successful, for the rye ripened before the wheat was ready' (Davidson 2006, 847).
7. In early modern England, a specific weight or measure could vary in amount and sometimes according to the locale concerned. At the time of the East Anglia famine, there was

considerable confusion and a degree of subterfuge on the part of merchants about differences between Tower, Troy, and Avoirdupois weights (see Nicholson 1912). Consequently, a rough guide to the weights used in the Hinckford certificate is that a quarter was equivalent to 28 pounds. There were generally eight bushels to a quarter, four pecks to a bushel, and thus 32 pecks to a quarter.

8. Dymond (1981, 38) indicated that ‘harres’ refer to a type of pulse, such as the legume crop of vetches.
9. As detailed in the certificate for the Hundreds of Amysbury, and Elstubb and Everley in Wiltshire (SP 1/45 f.191).
10. Parliament Rolls of Medieval England, 1257-1504.
11. The debasement of coinage involved a reduction in the precious metal content of coins, and thus of their value.
12. A succession of bad harvests occurred between 1527 and 1536 (Clarke 1922, 24).
13. Source reference provided in Blomefield (1806, 198) is given as *Lib. Civit.* 19 H. 8.

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Table 1. Hinckford Hundred Corn Certificate - details for Parish of Medilton

	Inhabitants	89	
(1)	Wheat, maslin and rye on hand	9½ quarters	Breadcorn
(2)	Barley and malt on hand	74 quarters	Drinkcorn
	Peas on hand (quarters)	3 quarters	
(3)	Breadcorn needed (for next 38 weeks)	71 quarters & 1 peck	
	Breadcorn lacking	61½ quarters & 1 peck	Result of (3) – (1)
(4)	Drinkcorn needed (for next 38 weeks)	117 quarters	
	Drinkcorn lacking	43 quarters	Result of (4) – (2)
	Peas on hand (quarters)	3 quarters	
	Surplus peas	3 quarters	

Table 2. Hinckford Hundred Corn Certificate - summary for all ten parishes

Summa of all the pepull Within the townes abovesaid	1055
Summa of all the bredcorn Within the said Hundred	119 quarters & 5 bushels
Summa of all the dryncorn within the townes abovesaid	732 quarters
Summa of the lak of bredcorn after the rate abovesaid	572 quarters, 1 bushel & 2 pecks
Summa of the lak of dryncorn after the rate & tyme abovesaid	451 quarters & 7 bushels
Summa of all the peces, otes & harres within the said townes	112 quarters & 5 bushels