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The census as accounting artefact: Illustrations from the early Australian colonial period

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Abstract

Carnegie and Napier (1996, p.7) call for studies in accounting history which expand or reinterpret the archive, contending that the results can provide “insight into accounting’s present and future through its past”. In this paper, the prior although limited use made of census data in accounting history studies is detailed, and a number of historical censuses examined from an accounting perspective, with particular emphasis on early colonial Australian censuses and musters. A discussion of the uses that could be made of census data in adding to the accounting archive and in informing a range of studies is developed, and is proposed as a research agenda which taps this largely unmined source of information.

Keywords: Accounting history, census, Colonial Australia, archive

JEL classification: M40
Introduction

In discussing historical research in accounting, Carnegie and Napier (1996, p.7) note that “our notion of what constitutes the archive, and our ways of communicating, explicating and interpreting the archive, should not be taken as fixed”. They also contend that the results of historical research can provide “insight into accounting’s present and future through its past”. Parker (2001) supports this call for studies in accounting history which expand or reinterpret the archive.

Internationally, modern-day censuses are seen as being within the ambit of demography, where the census is viewed as a population counting device. In this paper, the accounting essence of the census is rediscovered and clear implications drawn for contemporary times. The paper serves to illustrate that both the historical and modern uses to which censuses have been put are firmly entrenched within the field of accounting. The information contained in censuses has provided input into planning, resourcing and expenditure decisions of governments, and has aided in the formulation of public policy. Censuses have also provided a means for reporting and assessing economic factors, scorekeeping, measuring wealth and valuing assets, monitoring and controlling, discharging accountabilities, and imposing taxes.

In discussing the rationale for, and uses and usefulness of census data, there is particular emphasis in this paper on unearthing potentialities for this data to provide an archive to inform and extend a range of studies and to set a research agenda for colonial (and other) accounting histories. Specific examples to illustrate the notion of the census as accounting artefact are derived from several Australian musters and censuses covering the early colonial period from first European settlement in 1788 through to the 1820s.

Prior use of census data in studies of accounting history

Despite the contention that “widespread use [is] made of census documents by nearly all disciplinary approaches to study of the past” (Steckel, 1991, p.579), the range of existing accounting history studies reveals that utilisation of census data has been limited and is almost exclusively restricted to examining accountants, as opposed to accounting. In particular, the data has been used in investigating issues concerning the gender and ethnicity of accountants, and the constituents of professional associations of accountants (see Kirkham & Loft 1993, Craig & Jenkins, 1996; Wootton & Kemmerer, 1996, 2000; McKeen & Richardson, 1998; Anissette, 2000; Carnegie & Edwards, 2001; Kim, 2001; Emery et al., 2002; Walker, 2002, 2003). In the prior work the census has not been viewed or used as an accounting artefact in and of itself.
The census as accounting record

In most dictionaries a census is defined as a count or enumeration of the population, situated within the confines of demography. Such definitions are limiting, only partially describing what a census is, and failing to address the purposes for which it is used or useful. Rather, the historical context and uses of the census are very much tied to accounting and accounting issues.

The ancient “Roman census system was fundamental to the political and military organisation of the Roman Republic” (Gargola, 1989, p.321). Within this system “censors, as their title implies, were assessors” and one of the original aims of the Roman censuses was to determine:


each citizen’s value to the community in terms of arms and armour … and thereby determining the classis to which he should belong and the centuria to which he should be assigned … That the census, in all but the very earliest stages of its history, was primarily concerned with the assessment of property is clearly shown by the consistent use of censeo in financial contexts (Wiseman, 1969, p.59).

As discussed in the Christian Bible (Luke 2:1), one of the early Roman censuses arose from a “decree from Caesar Augustus, that all the world should be taxed”. According to Penndorf (1930, p.243), it was this census that established the relationship between taxation and balance sheet. Disclosures to census takers sworn to by citizens of the Republic concerning the amount of property held, and upon which tax would be levied, necessitated that the “Roman, therefore, kept not only exact accounts of their daily receipts and expenditures, but also exact statements of their property.”

From a British perspective, the confluence of census and taxation is reflected in the Domesday Book of 1086, which “is remembered mainly as a census, but it also served as a register of land values on which crown assessments could be based” (Chatfield, 1977, p.21). The Book is seen as “a landmark in accounting history”, constituting the first English, written system for government accounting (Oldroyd, 1997, p.14). Many of its features are similar to the earlier Roman censuses, being both a property register, where landholdings were expressed in terms of area (known as ‘hides’), and a basis for taxation. It also extended the use of the census to include the means for auditing, accountability, and government decision-making, resource allocation and control (see Godfrey & Hooper, 1996; Hooper, 2006; McDonald, 2002, 2006).¹

The first federal American census was taken in 1790 and the first English census in 1801, while prior to 1861 “the number of European countries which had … censuses could be counted on the fingers of one hand” (Wolfe, 1932, p.357). The American census of 1790 included a few items – name of the household head, four items concerning the number of free persons in the household, and the number of slaves (U.S. Census Bureau, 2002). It was not until 1841 that the decennial censuses of England and Wales even included the names of all individuals, and the other data collected as part of this census was quite limited.² By way of contrast, the British government’s Censuses of Ireland were more inclusive.³ The
1841 Census of Ireland, for example, considered literacy and housing (house class and number of rooms in a house) and, in the final report of this Census, included minute detail about some of the assets held by individuals, revealing that in 1837 the 9,000 residents of a town in Donegal collectively owned 10 beds, 93 chairs and 243 stools (Woodham-Smith, 1962, p.20).

Australian colonial musters and censuses are among some of the earliest of their kind in the world. The first systematic muster of the European population of Australia was taken shortly after the arrival of the First Fleet in 1788 (Baxter, 1987) and general musters of the population of the colony of NSW were held each year between 1795 and 1825, togethertogether with a range of convict and land and livestock musters (SRNSW, Short Guide 12 – Muster and Census Records, 1788-1901). The first muster to be officially described as a census was taken in 1828 and the same land and livestock details as collected in numerous of the earlier musters remained an integral part of the new census. It was not until about 1850 that the agricultural census became a more distinct survey (ABS, 2006).

Subsequent developments in the range of questions and inclusions in censuses, internationally, have allowed census data to form the backbone of national accounts. Snooks (1994, p.152) depicts the use of Australian census data a century ago as “a new approach to historical social accounting”, where statisticians pioneered the concept of national accounting, enabling “the first official estimates of national income to be produced anywhere in the world”. The modern Australian Census is acknowledged as serving a purpose in the distribution of government funds and in supporting “planning, administration, policy development and evaluation activities in the public and private sectors” (ABS, 2002). The link between the census, government, and accounting today is perhaps best illustrated in the case of the United States (U.S.), where census information and census reporting falls within the purviews of the U.S. General Accounting Office and the Government Accountability Office, as well as the U.S. Census Bureau.

**Informing early Australian colonial accounting history**

“Description and analysis of early accounting history within Australia is incomplete” (Craig & Jenkins, 1996, p.214) and one reason for this is the absence of a larger archive. Although there has been more extensive research of this era in the last decade (see Scorgie & Reiss, 1997; Craig, 2000, 2002; Booker & Craig, 2002; Craig *et al*., 2004; Johns, 2005) none is grounded upon the idea of the census as accounting artefact and accounting archive.

In the economy of NSW from 1788 to the 1820s bookkeeping barter was a common form of keeping accounts, arising from a range of factors, including the general use of barter and that “money was scarce, varied and bad” (Parker, 1982, p.140; see also Carnegie, 2004). Scorgie and Reiss (1997. p.53) found that in the very early period of the colony, particularly in relation to planning and controlling for the Commissariat, accounting was conducted according to British naval tradition, with two of the three main forms of accounts being statements of personnel on rations and “inventories of food and other provisions in physical units”. Thus it happened that “musters were intended for the
enabled the government to count the population and note whether individuals were self-supporting or victualled from the government stores. They also served as a control over the convict population and assisted officials in determining the colony’s ability to support itself without recourse to the public stores (Baxter, 1987, p.xi; see also HRA, Ser.1, Vol.1, p.298).

The task of keeping accounts was largely in the hands of officers of the NSW Corps, and later those of the major free settler and emancipist merchants. As a result, the all important pastoral enterprises of this period, as well as the economic contributions of the ordinary person, are highly under-represented in the accounting documentation that was kept at the time, or which remains in existence today. Coupled with the dearth of accounting research on early Australian colonial history, there is a similar scarcity of accounting research concerning pastoral endeavours, and what research is available generally relates to later colonial periods (see Carnegie, 1995, 1997, 2004; Carnegie & Potter, 2000). The census and muster information can act to fill some of this gap.

A research agenda for accounting history

There is a wealth of deserving research issues which can be addressed by utilising the early Australian census data and a range of historiographies for examining the archive. In constructing accounting histories, whether narrative or interpretive, ‘new’ or ‘old’, the census provides a basis for analysis of, and commentary on various economic, political, microhistorical and social aspects of the colony.

Economic and policy-based research

In looking at the uses of information about private households and estates in Ancient Egypt, Ezzamel (2002, p.236) contended that:

Accounting provides several metrics which convert activities and commodities into apparently precise quantities which can be acted upon by social and economic agents. This quantification renders activities of human agents visible to principals acting at a distance. Moreover, even when dealing with concrete, visible commodities, such as grain or bulls, the intervention of accounting sharpens this visibility.

Such accounting of bulls by number and flax by bundle, as in Ezzamel’s analyses, equates with the methods of quantification of livestock and stores of grain in Australian colonial censuses, and makes readily apparent and visible not only the extent of collective, pastoral activity of the era, but also the individual farmer’s enterprise. A person’s total landholding, including that which was uncleared, cleared and/or cultivated, the number of different types
of livestock (and in some cases the gender of that livestock\textsuperscript{5}), and bushels of agricultural produce on hand, are ascertainable from the census. Assessments can also be made of the productive (or unproductive) use of resources, such as livestock per acre, or the amount of cleared or cultivated land in comparison to total landholding, for individual farmers or entire districts. The taking of censuses, from an agency perspective, may represent a monitoring cost incurred by the colonial government (as principal) to assess the actions of the free settler or emancipist farmer (as agent). Such monitoring being especially important since land in the early colonial period was generally awarded by way of government grant, subject to an annual rental payment,\textsuperscript{6} and a grant could be withdrawn and the land reallocated by the government (see Ryan, 1981).

The data disclosed in the censuses and musters can also be viewed as an ex post record of decisions taken by successive colonial governments in making a range of key decisions, including the awarding of land grants, and in accounting and accountability for those decisions. The Government and General Order issued in connection with the 1822 Muster of NSW (CSO, 1822) required the census collectors to take the names “and a correct Account of every person”. The government needed to track the whereabouts and occupations of convicts, both as individuals and as part of work gangs (land clearing parties, and chain gangs known as Iron Gangs), as well as make decisions about to whom convict labourers would be assigned to work. Convicts were accountable to those overseeing them and were, therefore, required to report for muster to constables and magistrates (the census collectors). In turn, these local authorities were accountable to the colonial governor for law and order in their particular districts, and the colonial government was accountable and reported to the British government on the development and progress of the colony, its people and other productive assets. Details of the convict, general, and simultaneous land and stock musters were forwarded to England as despatches by successive Colonial governors and any delays in receiving muster information appear to have been noted in England. For example, in 1810 the Secretary of State for the Colonies wrote to Governor Macquarie about the poor frequency of returns of information being received in England, directing that if possible convict musters be taken biannually (Lord Liverpool, 1810, cited in Sainty & Johnson, 1985, p.10). A decade later, Macquarie felt that the 1820 Muster was too inaccurate to forward to England and consequently order a further muster to be taken in 1821 (Baxter, 1988a, p.xi). In summarising a range of publicly-funded initiatives of the colonial government under Macquarie, Baxter (1988a, p.x) argues that “Macquarie’s policies are reflected in the General and Land and Stock Musters for 1822” and this muster also serves to “document the effect of Macquarie’s policies on the ordinary individual”. Analysis of census information in this light would provide a glimpse into what Previts et al. (1990) term the “policy perspective” of accounting history research, in linking policy decisions with political and economic outcomes.
Accounting histories of the person

Aside from broad-based economics and policy approaches, the censuses and musters expose obvious possibilities for compiling and writing biographies and prosopographies, given the identification of individuals and their livelihoods, pastoral holdings and agricultural assets. Similarly, the data has potential application in informing the more critical interpretations afforded by microhistorical approaches (see Williams, 1999). The following table (adapted from Bisman, 2002, p.13) is one example of how census and muster data was used within a microhistorical study of the role of accounting in the construction of notions of wealth, success and respectability of an early Australian convict.

[take in Table 1]

Australian colonial census data is also relevant within the wider context of critical and interpretive accounting historiography, including studies of marginalised groups, of histories based on labour process theory, or critical examinations framed within the power-knowledge-discourse relationships posited by Foucault.

Accounting history on the margins

In discussing the role of the modern census in the formation of identities and struggles for political power, Kertzer and Arel (2002, p.2) argue that, “the census does much more than simply reflect social reality: rather, it plays a key role in the construction of that reality”. Census data can benefit research of “history from accounting’s margins” (Hammond, 2003), including the social construction of realities with reference to gender, race, and ethnicity. The data can aid in foregrounding people who have been marginalised or oppressed, and in identifying their roles in, and contributions to the development of the colony.

The colonial censuses and musters provide details for investigating gender divisions in asset ownership and facets of the roles of women in commercial and agricultural enterprises (see the muster analyses of Perrott, 1983; also see Deacon, 1985). Further, specific census archives can facilitate accounting history research which considers aspects of religion and ethnicity. The 1828 Census categorised individuals into 16 different religions and denominations. A potential starting point, in light of the prevailing anti-Catholic and anti-Irish attitudes and policies of the colonial and British administrations at the time (see O’Farrell, 1986), could be to analyse the data in search of any disparities in government resource allocation decisions according to principal religious groupings, such as differentials in landholding patterns of Roman Catholics and Protestants.

The censuses and musters are, however, almost devoid of mention of indigenous Australians. While attempts were made, particularly in the 1830s and 1840s, to muster Aborigines in certain districts, the various “Returns of Aboriginal Natives” generally include only those males to whom blankets were issued. Additionally, since Aborigines of the period did not have notions of land or stock ownership analogous to those of
Europeans, nor any formal land rights according to the colonial administration, the census
data concerning these people is sketchy and incomplete.

Yamey’s (1981, p.127) discussion of cultures without written language, or business people
who were illiterate is also relevant to the consideration of marginalised groups. He noted,
“pity the poor historian … if he, realistically, decides to ignore non-written accounting”.
While censuses are written documents, those produced during the Australian colonial
period often provide the only accounting and accountability information available about the
business ventures, livelihoods, and agricultural pursuits of particular individuals. In
discussing the 1811 General Muster, Baxter (1987, p.xxvi) notes that the majority of the
people included in the muster could not write. The census data can, therefore, give voice to
those who were unable to ‘speak’ for themselves.

Information about “arrival status” or “class” is also captured in the musters and censuses.
While a person was labelled either convict or free in the 1811 General Muster, more
detailed differentiations of “class” were provided in the 1822 General Muster and 1828
Census. The specific convict musters, as well as the free settler, emancipist, convict
trichotomy apparent in the general musters, can be viewed as mediums for defining and
perpetuating distinctions in social class within the population and for commodifying
convicts. In discussing pre-colonial and colonial censuses in India, Peabody (2001)
conceptualises censuses as surveys of “human inventories”. Such commodification of
humans as inventories or labour-related assets was not uncommon in the 18th and 19th
centuries, particularly in British or ex-British colonies. Studies of accounting practices
concerning slave labour in the American antebellum south and the British West Indies (see
Fleischman et al., 2004; Tyson et al. 2004) have examined the monetisation of slaves, the
disciplinary environment of plantations, and the use of gang structures. While there were
differences in contexts and conditions, although some contemporaneous parallels were
drawn, the characteristics of, and accounting for, slave labour in America and elsewhere
resonate well with the lack of freedom, gang structures, and punitive environment of
convict labour in early Australia. Prior studies of accounting for slaves are suggestive of
approaches to examining the calculative power of the census in commodifying convicts.

**Marxist Theory**

Using Marxist theory and the labour-process perspective opens up further vistas for
analysing census information, particularly given the assignment of convicts to work farms
and in road and clearing gangs, and the attendant problems of using convicts as an (often
unwilling), collective labour force. Bryer (2000), in noting the role of Marxist theory in
accounting histories, pointed to the issues of “class conflict in trade and agriculture, and
calculative mentalities, as prime movers” of the theory. The British Bigge Commission
investigation (1819-1821) of “all the laws, regulations and usage of the settlements” in the
colony of NSW (ADB, Vol. 1, pp.99-101) is worth considering in this light. One of the
chief outcomes of the Commission was support for the pastoral industry, particularly
larger-scale farming and fine wool, “for that was the Colony’s one aspect which promised
profit to the mother land” (Barnard, 1946, p.129; see also Davison et al., 1998, p.69). The
finding clearly favoured the exclusionists; those who championed the abolition of land grants to emancipists and argued that convict labour should be directed to large landowners (see Davison et al., 1998, p.156). Details concerning settler and emancipist landholdings, pastoral production, and the names of convicts assigned to work the properties of private individuals are contained in the musters and censuses. While the earlier census and muster data may well have been used to add fuel to the case of the exclusionists, there is obvious scope for analysing later data for indications of their success in defeating pro-emancipist policy reforms.

**Foucauldian interpretations**

The final approach considered in examining the census archive is the critical perspective founded upon the works of Foucault and his interpretations of Bentham’s panopticon. Englishman Jeremy Bentham proposed his idea of the ‘model’ prison, the panopticon, in the era in which the early Australian colonial censuses and musters were taken. The ideas of constant monitoring and surveillance central to the design of the panopticon are also present in the accounting texts of both Jeremy Bentham and his brother. The texts demonstrate a particular concern for the role of accounting in the redesign of social institutions and the uses of accounting in government (Gallhofer & Haslam, 1994a, 1994b).

Foucault (1975) saw the panopticon as a figurative means for modelling society. In the context of early Australia, the panopticon prison design also has a more obvious relevance given that the country was composed of penal colonies. Consistent with Foucault’s (1980) notions of the ‘inspecting gaze’, and the synoptic and analytic visibility derived from the panoptic view, the censuses can be interpreted as providing the colonial government of NSW with the capacity for surveillance of, and power over, the general population of the colony, and the convict population in particular. The census is a key part of the mechanisms identified by Foucault as “technologies of governmentality” (see Rose, 1991, p.673; Jones 1997), assisting in the creation of a ‘governable population’; a not uncommon usage of accounting data in the British colonies of the eighteenth and nineteenth centuries (see Neu, 1999).

Foucault’s notion of surveillance, coupled with the specific *Discipline and Punish* theme of his work in the context of prisons, is exemplified in the interconnections between monitoring, discipline and punishment in the procedures applied to the conduct of the musters. The necessity for surveillance and disciplinary power dictated the need to muster the population. Those responsible for organising and collecting census data were the magistrates and constables; two major groups of colonial enforcers, and where disciplinary power failed, punishment awaited any who did not appear for muster. The *Government and General Order* (HRA, Ser. 1, Vol.1, p.678) for the 1795 Muster threatened that failure to attend would result in the non-conformer being “confined in the cells, put to hard labour, or corporally punished”, with similar warnings accompanying notices of later musters.10
Concluding comments

Census archives present an immense array of largely untapped opportunities for researchers of both ‘old’ and ‘new’ schools of accounting history who are interested in studying public sector policy, decision-making, and surveillance, and the roles of accounting in affecting the lives of individuals and groups of individuals. Carnegie and Napier (1996), whose suggestions for expanding and reinterpreting the accounting archive provided a motivation and backdrop for this paper, stress that:

The basic starting point will continue to be the archive, understood in a wide sense as comprehending not just records of profit-oriented businesses but also those of individuals, not-for-profit organizations, the public sector and other entities, and understood in a deep sense as embracing all records … that tell us about the role, use and impact of accounting.

This paper presents an attempt to expand the archive by placing census data within the compass of accounting, detailing the uses to which this data has been put, and illustrating how accounting history researchers could use one such census archive. The purpose here is not to suggest that the census archive should drive the research agenda. Rather, the evidence and arguments presented are intended to indicate the usefulness of the archive in addressing a range of existing priorities in historical studies of accounting.
Endnotes

1 Several later British records, which also connected property and taxation and were used in monitoring and decision-making by the Crown, include pipe rolls, poll tax rolls, hearth money rolls and tithe applotment books.

2 Being information about the individual’s age, gender, occupation and birthplace.

3 The first major Census of Ireland, taken in 1821, disclosed not only data about name, age, gender and occupation of each person, but also the acreage of the land on which each family resided, down to lots as small as 0.5 acres.

4 Some of the principal, published, early colonial censuses are the General Musters of New South Wales, Norfolk Island and Van Diemen’s Land 1811 (Baxter, 1987), General Muster and Land and Stock Muster of New South Wales 1822 (Baxter, 1988a), and the Census of New South Wales November 1828 (Sainty & Johnson, 1985).

5 For example, the gender of livestock was recorded in the 1802 Land and Stock Muster.

6 Although rentals were normally only payable to the government after an initial five to ten year establishment period.

7 The information recorded in these returns included the male’s name (which was often Anglicised), the census taker’s estimate of his “probable age”, the number of wives he had, the number and gender of his children, the tribe to which he belonged, and the district concerned. See, for example, Col Sec 4/2302.1, 4/2219.1 Reel 3706 and 4.6666B.3 Reel 3706.

8 The various categories of “class” featured in these later records included “Came Free”, “Born in Colony”, “Convict” (or the euphemism, “Government Servant”), convict with “Ticket of Leave” (a form of parole), “Free by Servitude” (convict sentence expired), and two categories of pardoned convicts.

9 For example, one officer of the Surprise (a Second Fleet convict ship which reached Australia in 1790) noted that some of the shackles worn by the prisoners were the same as those used in the Guinea slave trade, although he felt that slave ship conditions were more merciful than those of the Second Fleet (Younger, 1970, p.71). A similar comparison between slave and convict was also drawn in a speech by Sir Charles Bunbury to the House of Commons in 1793 (quoted in Lowenstein et al., 1996).

10 The warning of 1795 was largely repeated for the 1802 muster, and shortly after the General Muster of 1811 a Government and General Order appeared in the Sydney Gazette newspaper stating that any convicts or emancipists who had failed to attend the muster “will be punished with the utmost Severity”.

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*Historical Records of Australia* (HRA), Series 1, Volume 1.


*State Records New South Wales (SRNSW)*.


*Sydney Gazette*, 23 February 1811.


Table 1  
Assets of convict George Best: 1801 to 1828

<table>
<thead>
<tr>
<th></th>
<th>1801 Settlers’ muster</th>
<th>1801 King’s list&lt;sup&gt;a&lt;/sup&gt;</th>
<th>1802 Land &amp; Stock Muster</th>
<th>1820 CSO&lt;sup&gt;b&lt;/sup&gt;</th>
<th>1820 Bigge Comm&lt;sup&gt;c&lt;/sup&gt; Evidence</th>
<th>1822 Muster</th>
<th>1828 Census</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total land (acres)</td>
<td>90</td>
<td>85</td>
<td>455</td>
<td>735</td>
<td>805</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cleared land</td>
<td>55</td>
<td>80</td>
<td>160</td>
<td>210</td>
<td>340</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cultivated land</td>
<td></td>
<td></td>
<td>63</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wheat sown</td>
<td>30</td>
<td></td>
<td>32</td>
<td></td>
<td>40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maize/corn sown</td>
<td>12</td>
<td>53</td>
<td>25</td>
<td></td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Head of cattle</td>
<td>1</td>
<td></td>
<td>200</td>
<td></td>
<td>221</td>
<td>340</td>
<td></td>
</tr>
<tr>
<td>Number of sheep</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>600</td>
<td>230</td>
<td>200</td>
<td>1,140</td>
</tr>
<tr>
<td>Number of pigs</td>
<td>63</td>
<td>70</td>
<td>33</td>
<td></td>
<td>80</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of goats</td>
<td>7</td>
<td>3</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of horses</td>
<td>1</td>
<td></td>
<td>2</td>
<td></td>
<td>9</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>Wheat (bushels)</td>
<td></td>
<td></td>
<td>30</td>
<td></td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maize (bushels)</td>
<td></td>
<td></td>
<td>300</td>
<td></td>
<td>40</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Land areas and crops sown are given in acres. Missing values for particular items indicate that these items were not disclosed in the respective sources.

<sup>a</sup> Governor King’s List is published as part of *Musters and Lists: New South Wales and Norfolk Island 1800-1802* (Baxter, 1988b).

<sup>b</sup> Colonial Secretary’s Office (CSO). Details disclosed on application for land grant, June 1820 (Fiche 3014;4/1823 No.49), and letter from Goulburn (Colonial Secretary) to Constables on Duty in the Cow Pastures, 25 November 1820.

<sup>c</sup> Oral evidence of George Best, one of “four expert witnesses selected to testify as to the state of agriculture in New South Wales” before the Bigge Commission (Ritchie, 1971, p.63; see also Bigge, 1822-1823; Ritchie, 1971, p.83; Fletcher 1976, p.93).