

A Farm Cash Book  
*from Buskhead, Glenesk, Angus,*  
1885-1898



Edited by Alexander Fenton

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Sources in Local History

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## PREFACE TO THE ONLINE EDITION

Originally published in 1994 under the main title *At Brechin with Stirks*, this was the first volume in the *Sources in Local History* series established by Professor Alexander Fenton, founding director of the European Ethnological Research Centre. It is reproduced in electronic form here as part of the revived, online series. Typographical and typesetting errors found in the original edition have been silently amended. To make the text more reader friendly, the numerous ditto marks have been replaced with the appropriate words or figures. Otherwise, editorial interventions have been inserted in [ ]. *Sic* has been used sparingly, mainly to indicate misspellings in the manuscript that might otherwise be mistaken for an error in the transcription and then only at the first appearance of the word. A further reading section, endnotes and two maps have been added, and the glossary has been expanded.

The front cover image shows Tarfside, the main village in Glenesk, in the late nineteenth century.

Kenneth Veitch  
European Ethnological Research Centre

## PREFACE

The story of the countryside and of farming in the later years of the nineteenth century is not as well known as it should be. There is a need for source material to be made available, with full texts for analysis.

In the 1880s-1890s, ways of working the land, and the lives of rural communities, were still much as they had been for decades before. This was especially true of a corner of Scotland like Glenesk, in a valley running into the Grampian Hills. It is not as remote as it seems, because it was for long a through route for travellers on foot or on horseback moving between Royal Deeside in Aberdeenshire and the Angus Lowlands. But the building of turnpike roads increasingly took people along the longer, though now quicker, east-coast route and Glenesk in the late nineteenth century was probably a quieter place than it had been a century before.

The cash book is a record of the money outlay and income of a small farm which was working, as most did, at the lower margins of profitability, but also producing food, the value of which was not taken into the equation and is not easy to assess. Cash books of this kind give only partial pictures of the economy. Yet their evidence is important. Economists, agricultural historians, ethnologists, rural sociologists, genealogists and others can make good use of such sources. General readers can browse through them, comparing these days with their own and getting a feeling for how a farmer of the 1880s-1890s lived and worked. Such sources also help to give some understanding of the view of the world that country folk had.

The European Ethnological Research Centre is planning a series of such sources, under the general title of 'Sources in Local History'. They are sometimes described as 'ego-documents', written by individuals for their own purposes, and not for the wide world to stare at. It is precisely because of their individual quality, without the bias or pressure that an audience would provide (other than the writer's own family), that they become valuable historical documents.

The present volume is dedicated to Greta Michie, Margaret Fairweather Michie (1905-1985), and to all Glenners, past and present. Greta's love of Glenesk led to the collection that now constitutes the Glenesk Museum. This includes archive material as well as objects, and the Buskhead cash book came to light as part of her work on the Glen. It is a pleasure to continue that work through the publication of the volume. It stands also as a tribute to her memory.

Alexander Fenton

## ANALYSIS OF THE CASH BOOK

**T**he farm of Buskhead in Glenesk, Angus, extends to about 329 acres, of which only about twenty-eight acres (8.5 per cent) is arable. It is currently tenanted by L Brand [c.1994].

In November 1983, James Stewart (Jimmy Buskie) gave up the holding after his family had been in it for 150 years. About their predecessors, there are only a few scattered pieces of information. The parish records note that in 1820, Alexander Mitchell and his wife Jean had a daughter born there and baptised Elizabeth. In 1857, Ann Milne, widow of Peter Copland in Shinfur, died at Buskhead, aged eighty-six. Earlier still, a David Low was in Buskhead in 1716. He paid in rent 50 merks of silver duty, 2½ merks for cess, 15/- for watch money, a merk for butter, 2 merks for poultry and 20/- for a part of a wether.

The 150 years of Stewart tenancy is a mark of the stability of occupation of Glen farms. From this cash book, much can be gleaned about the workings of the farm. It was kept by Archibald Stewart from October 1885 until November 1898.

In 1841, the Census Returns list Archibald Stewart as being a farmer at Buskhead. He was thirty years old, as was his wife Margaret, and they had a son Alexander, aged one, and a daughter Jean Eggo, aged five. There were then two female servants, Mary Christison, aged fifteen, and the even younger ten-year-old Elisabeth More.

Five other individuals were listed under Buskhead: Joseph Gall (eighty), tailor, and his wife Christina (sixty-five); David Gall, shepherd (presumably their son); and James White, carrier. There were also two old ladies, Janet Thow (seventy-five) and Agnes Milne (seventy), both listed as being of independent means.

By 1891, the range of people associated with Buskhead had become limited to three: Archibald Stewart (thirty-four), son of the Archibald listed in 1841; his widowed mother Margaret H., now seventy-nine; and a servant lass, Ann Low, aged eighteen. It is this Archibald who compiled the cash book, between the ages of twenty-nine and thirty-eight.

It is a hard-covered cash book, complete except for one page covering expenditure from March to July 1897. It was reused in 1934, seemingly to record prices of groceries, and in 1936-40 to record sales of eggs. It is simply laid out, with income on the left-hand and expenditure on the right-hand pages. Items sold are relatively few; those purchased are more varied and take up more space.

Over the period covered (excluding the three months of 1885) there were fluctuations in income, 1886 and 1892 being poor years, but otherwise the pattern remained fairly steady. The average was £119. The worst figure was £54.6.6 (1886) and

the best £152.7.9 (1898). Expenditure was on the whole more steady than income with an annual average of £117, a low of £94.13.8 (1887 – following a bad year) and a high of £150.5.4 (1898). The graphs of both income and expenditure were clearly rising as the end of the nineteenth century approached, but the increase in one was matched by the increase in the other. It cannot be said that the farm was demonstrably better off in 1898 than in 1886, and as the averages show, the difference between profit and loss over the thirteen-year period stood at around £2. Thus bad weather, animal disease or other problems could have an unduly heavy effect. However, the cash book deals only with cash, and does not take into account the value of food from land and garden which, if it were calculated, would make the profit levels seem more comfortable.

Calculation of income and expenditure month-by-month reveals a rhythmic pattern. There is an expenditure peak in May and a sales peak in October, the latter reflecting in particular the successful outcome of the year's crop of sheep and wool. The major sources of income were from the sale of ewes, cast ewes, ewe hogs, wethers, lambs, gimmers and rams; wool and skins; cows, stirks, heifers, bullocks and stots; corn, by which is meant oats; grass seed; winter keep of a horse for Lord Hindlip; one sale of a foal, and one sale of 12 stones of pork at 5/- a stone.

Analysis shows that sheep provided most money, followed by cattle (see Table 1). Sheep and wool, when added together, gave well over half the regular returns, marking the pastoral emphasis in the hills of the Glen. In terms of the narrow profit margin, extras like the keep of Lord Hindlip's horse were by no means insignificant.

<i>Sales</i>	%
Sheep	43.7
Cattle	34.5
Wool	11.0
Grain	4.5
Keep of Horse	4.5
Grass Seed	1.0
Foal	0.6
Pork	0.2

Table 1. Sales as a percentage of total income, Buskhead, 1886-98.

The rhythm of the income pattern shows two high peaks; the rhythm can also be related to the nature of the goods sold and to the seasonal round of sowing, planting and cropping, the serving of cows and calving, and the wintering and summering of stock.

The farm had a number of fixed outlays. The rent of £15 a year, paid to the earl of Dalhousie in equal instalments in May and November, remained constant throughout the period. Fire insurance, paid in February, rose from 15/- in 1886 to £1.4/- by 1898. Poor and school rates fluctuated between 6/5½d and 7/7d during 1886-96, then fell to 2/9½d. Road money rose from 3/9d to 4/1d in 1889; in that year county councils were established and such dues were then covered by the county rates, which started at 5/10d in 1890 and sank to 2/- in 1897. All parish and county dues were paid in December. To cover these outlays, the annual income had to show a basic profit of just under £17.

Wages also meant regular payments at the May and November terms, and also for casual work at other times of the year. The permanent staff that took up the bulk of the wage bill were women, presumably working mainly in the house (see Table 2).

<i>Year(s)</i>	<i>Name</i>	<i>Wage per term</i>
1886	Jane Christison	£5.10/- rising to £6
1887-89	Rachel Burness	£5 rising to £6
1890-94	Ann Low	£6 rising to £7
1894-95	Bella Hunter	£5
1896	Robina Middleton	£7.10/-
	Jane Henderson	£7.10/-
1897-98	Susan Grant	£8
	Miss Tosh, housekeeper	£7.10/-

Table 2. Wages per term (six months) of female servants, Buskhead, 1886-98.

Wages rose from £11 to around £16 a year over the thirteen-year period. The appearance of a housekeeper towards the end was caused by a death in the family, noted in the cash book by a number of entries laconically marking illness and death: 9

December 1892, Dr Ironside, £1.18/-; 6 January 1896, Dr Ironside, £1.12/-; 4 October 1898, Mrs Gall, nurse, £2; 13 October 1898, Stewart Porter making grave, 8/-; 12 November 1898, David Mitchell Joiner for Coffin, £3.5/-.

Temporary or casual help was also got for a great variety of purposes. Alex Middleton worked for part of each year from 1886 till 1890, at general duties. He was followed by John Valentine in 1890, and by Ewan McIntosh, also called 'Tosh', in 1891-92. His work included lambing ewes. Then came Archie Stewart, described as 'herd' or 'boy', in 1893-94; Griffeth Stewart in 1894-95; James Mearns in 1897; and James Gibson in 1898. On three occasions, 'Archd. Stewart' is entered. In June 1892 he received £16.10/- for thirty-three weeks of work, 15 October 1891 to 2 June 1892; in May 1896, £14 for twenty-eight weeks; and a further £13 in April 1898. In view of the regular timing of these payments, in both years and months, it looks as if this is the writer of the cash book paying himself.

Harvest work was done by W Glass (who acted as mole-catcher at other periods), A Bowman, Jane Eggo, G Duncan, Mrs Duncan and others. The rate was up to 2/6d a day for men, and around 1/3d a day for women.

Turnip-hoeing occasionally needed an extra hand, such as A Birse who got 4/- for two days' work in July 1891. Potato-lifting made more regular demands, as on G Duncan in October 1891, and on J Stewart who got 4/- for two days' work in October 1895. Mrs Duncan was paid 4/- for four days' lifting turnips in November 1896.

Peat-working was the other great source of intensive work, mainly in June for cutting and raising, and to a lesser extent for building in July. The earlier job was harder, and D Ross, Andrew Christison, D Middleton and R Middleton got 2/- to 2/6d a day for doing it. The easier task of building was valued at only 1/9d a day, however, for G Duncan's two days.

There is one indication of shared herding of sheep, to judge by an entry on 26 May 1888: 'Paid Share of Shepperd's Wages herding the Ewes 18/6'.

Fixed outlays and wages took up 30 per cent of the annual expenditure. Table 3 gives the overall pattern.

<i>Outlay</i>	%
Sheep	24.0
Wages	16.0
Food and fodder (including milling, tradesmen and shops, oilcake and linseed meal, seeds and seed plants, and pigs)	15.2
Fixed outlays (rent, dues, insurance)	24.0
Horses and farm equipment (including blacksmith)	7.6
Miscellaneous (mainly transport, veterinary, medical)	7.8
Buildings and contents (including fuel, joiner and iron-monger)	6.1
Cattle	5.1
Field maintenance (manure and lime, fencing and dyking, mole-catching)	3.8

Table 3. Outlays as a percentage of total expenditure, Buskhead, 1886-98.

Comparison of income and expenditure percentages shows that sheep and wool led to the greatest concentration of annual effort; but the income level of 54.7 per cent has to be set against the 24 per cent outlay, leaving a 30.7 per cent input into the farm's economy. The proportions for cattle are 34.5 per cent to 5.8 per cent, leaving a 28.7 per cent input. Even if the costs of fodder, root crops, seeds and so on, are considered, the pattern is only marginally affected, since they relate partly to sheep and partly – though probably in slightly greater part – to cattle, as well as to pigs. It is a matter of some interest that the balance was so close. Doubling of the small arable area, for instance, would have changed the picture greatly, with cattle and their produce leading the way. If Archibald Stewart had thought of analysing his cash book, he might have given cattle a more prominent place in the work of his year.

The outlay on fodder came to 3.02 per cent. This covered the purchase and carriage of oilcake, linseed meal, treacle, bran, bruised corn, hay, straw and some turnips. There was also 'swines meat', for the one or sometimes two young pigs that were bought each year at an average cost of 16/3d for fattening and slaughter for domestic consumption, apart from the one sale

in December 1894 of 12 stones of pork at 5/- a stone. The pig's 'meat' was not cheap, totalling £7.19/- for four years only of the period covered (1888-91). The total cost of young pigs bought over thirteen years amounted to only a little over twice that amount, £18.13.6.

The costs of grazing, i.e. the summering and wintering of sheep and the summering of stirks outside the farm, have been counted in with the calculations for sheep and cattle, since they were clearly identifiable. Ewes and hogs (yearlings) were regularly wintered in separate flocks, as were small numbers of tups or rams (usually two) in some years. The ewes and hogs were looked after by R Menzies in 1888, the hogs by D Stewart in 1894 and 1896, the ewes by D Caithness in 1896, by Robert Campbell in 1897, and by Robert Duncan in 1898. Those who looked after the tups were George Duncan in 1889, Edward Duke in 1893 and Alex Stewart in 1894, 1896 and 1897. There was no single place to which Archibald Stewart regularly sent his sheep.

Summering involved lambs only. G Michie looked after them in 1892 and 1893; in 1894 and 1895, John Innes summered them and organised their dipping. Some old sheep were also summered by G Michie in 1893.

Numbers of sheep are given occasionally:

1888 81 ewes were fed on D Caithness's turnips for a week  
1889 27 hogs wintered  
1890 80 ewes and 45 hogs wintered  
1891 26 hogs wintered  
1892 41 hogs and 82 ewes wintered; 28 lambs summered  
1893 32 hogs wintered, also 24 other hogs, 87 old sheep, and 2  
rams  
1894 76 lambs summered  
1896 40 hogs wintered  
1897 2 rams wintered

On this basis, the greatest number mentioned was 145 sheep in 1893. To judge by the sales of lambs, cast ewes, ewe hogs, rams or wethers, and gimmers (yearling ewe hogs after their first shearing), the produce of the flock was just over sixty per annum.

The present-day [c.1994] stock of breeding ewes carried on Buskhead is 120. In 1970, when the Stewarts were still in the place, the flock consisted of Blackfaces: thirty ewes, four rams and forty hogs.

Both food for the house and fodder for the stock were got from the millers, David and James Caithness, at the Mill of Aucheen. Purchases included sacks of oatmeal and flour, barley which would have gone into the making of broth, and 'dust', i.e. particles of meal and husk from the grinding that could be used in making 'sowens' or flummery.

Besides cereal products, there were also root crops. Half a ton of seed potatoes was paid for in May 1886, but since there is only one other reference to purchase in 1893, it is likely that Buskhead used its own seed for much of the time. Turnip seed was got from John Milne & Sons; yellow turnip seed cost 8d, and Swedish turnip seed, 10d.

Buskhead's own oats were probably being ground in the mill. Seed corn is regularly mentioned at £1 to £1.8/- a quarter, but there is no indication of barley being grown, even though some was supplied by the Caithnesses at times. The fields that had grown oats were laid down to grass in due rotational sequence. For this, grass and clover seed was needed, some of it bought from James Innes at £1.10/- a quarter. Tares are mentioned once only. The outlay of 9d would not have gone very far, so it looks as if a small end-ridge in a field was being planted.

Garden plants and seeds were got from seedsmen like Henderson & Sons, Brechin, and J Lowdon. Peas, parsley, cabbage and 'plants', unspecified, were the main purchases. Three hundred cabbage plants cost half-a-crown in 1891.

Seed potatoes were bought only in 1885 (when half-a-ton cost £1) and in 1893. The Stewarts no doubt used their own seed at other times. Turnip seed, both yellow and Swedish, was bought more regularly, however. Potato and turnip-lifting were jobs that sometimes needed extra help, both male and female, for which wages had to be paid, as noted earlier. A turnip-cutter bought for £1 in November 1896 gives a glimpse of the feeding of stock, housed for the winter, on sliced roots. Once or (later on) two young pigs were bought each year for fattening. Only towards the end of the period, when the lady of the house was ill, was more use made of shops. In 1898, 11 lbs of tea were bought from Hugh Campbell & Son, at £1.2/-; groceries amounted to £3.7.4; and the flesher's bill, presumably for beef, came to 11/4d. The purchase of 20½ lbs of dripping in this year, when two young pigs were also bought, is hard to explain.

The food base, therefore, was oatmeal, garden and field vegetables, roots and pork. The half-gallon of whisky bought on 1 December 1886 (8/3d) and a further gallon on 31 May 1887 (16/6d) would have brightened up special occasions but would hardly have been for daily use.

Draught power was provided by horses, but little information about them can be gleaned. There were regular purchases of nitre as a curative for the horses. One horse was bought in 1897 at a cost of £11.2.3. Amongst the minor purchases were items such as blackening for harness, rope to make plough lines, stable brooms, a curry comb and glasses for the stable lamp. Once, a cart saddle had to be repaired. The outlay on horses was in general quite low.

There are no direct references to farm carts or gigs, though there are a number of entries like 'Expenses of a Man & Horse at Brechin 6/-' (14 March 1888), or 'Expenses of a Man & Horse at Brechin 3/-' (27 May 1889), showing that there could be movement from time to time over quite long distances.

The bills were paid to blacksmiths, as to the joiner, in May and November each year, no doubt for horse-shoeing, the laying of plough socks and coulter, and machinery repairs, though such jobs are not specified. The smith got an average of about £3.7/- a year, and over the period his bill – at 2.69 per cent of total farm expenditure – was over twice as high as for any other craftsman.

More money, in fact, was spent on farm equipment. What is recorded in the cash book is fairly miscellaneous in character. The main items were a 'dreel [drill] harrow', 9/6d; a fan (winnowing machine) for cleaning threshed grain, supplied by C Wilson & Co, £5; 3 flakes for sheep pens and a harrow from W Black & Son, 15/-; a turnip cutter, £1; a pig trough, 8/6d; and a corn bruiser from William Napier, £2.10/-. On 23 April 1891 there is an entry, 'P. Brown repairs to mill £2.14.9'. This was Peter Brown, based at the Bucket Mill at Finzean, near Banchory, who built several threshing mills for farmers in the Glen. Since the farm had a good deal of machinery, some of which is indicated above, it is not surprising that bottles of machine oil were often bought.

Looking after the buildings, renewing items of furniture, and keeping the fires going were matters that cost a certain amount from time to time. The roofs were thatched and good-quality wheat straw was sometimes bought for roofing. Six bales were got for £2.2.10 in October 1887, and two more for 18/- in March 1889. Robert Middleton was paid 5/- for two days' work thatching the house in October 1889, a figure well below the cost of the thatch itself. He got 6/- for three more days' thatching in November 1896. Quantities of coir rope were bought from time to time for roping down the thatch.

Work was done on the house, byres and stable by Stewart Porter and William Davidson. This came to £11.14.2 in October 1886. On 5 October 1887, the cash book records: 'Paid Stewart Porter for Building Stable & vent £7.9/-'. It looks as if the work, probably on the grounds of cost, was being spread over more than one year.

A big, internal job must have been done in the house in 1887, when George Farquharson, plasterer was paid £6.15.8. In 1890, William Shand repaired the doorstep for 2/- and in December 1894, Stewart Porter provided a new can to the kitchen 'lum', for 5/-. Bags of cement were got on occasion, and once, in June 1892, there is an entry for two dozen bricks at 3/6d. The purpose is not stated, but no doubt some work was being done to a fireplace.

Indirect glimpses of the interior of the house can also be got from the brief entries. Walls were plastered, as noted above, and some were papered, for William Bruce, paperhanger, was paid 11/8d in November 1889. H Black & Son provided 'Floorcloth' at £3.8/- in 1888, for new floor covering. Six chairs were bought in 1887 for £2.8/-, a mahogany cabinet from H Black & Son in 1889 for £6, an iron bed with mattresses in the same year for £2.7.6, and a washing tub in 1895 for 6/3d.

Heating and cooking were done with open fires. By this date, coal was being bought regularly. A ton cost £1.6.10 in October 1895, and a bag was 2/3d in July 1898. It was ordered and delivered and involved no work. Peat, on the other hand, was labour intensive, often requiring extra help that had to be paid, as the wages bills show. It is little wonder, therefore, that coal had come to be the preferred fuel, with peat being used as a supplement, as indicated by proportional costs for the period covered: coal £11.1.7, peat £1.15.0.

In the yearly round of work, cattle had their own rhythms. Two and sometimes three cows were served regularly at prices ranging from 4/- to 5/-, and produced calves in due course. Stirks were sold in Brechin when they were ready. Just as sheep were often wintered off Buskhead, so were stirks summered at other places, for example three with J Pirie at 1/6d per head per week in 1893 and again in 1894. In 1896, three stirks were summered with Archibald Stewart, which presumably means they were kept on Buskhead.

Stock was bought now and again. A 'quay' (heifer) cost £10 in 1886, and another £8.10/- in 1888. A cow was £13 in 1888, and one in calf was £14 in 1898. Alongside the annual net contribution of 28.7 per cent to the farm income, the milk, butter and cheese would have been a not insubstantial addition.

Cattle in the byres, horses in the stable, the pigs in their sties and the poultry in their houses produced muck which in due course was spread on the fields and in the turnip and potato drills. All the same, lime and artificial manure were also bought in fair quantities that amounted to 3.35 per cent of the expenditure over the period. The lime supplier was John Hood (who also supplied coal); manure came from Charles Tennant & Co, probably in Edzell, John Milne & Co, and the Brechin Agricultural Company. Lime was bought at around 5/9d a boll, and manure at 6/- to 7/- a hundredweight. It seems that by this date the

circular stone lime kilns to be found at various places in the Glen – e.g. at Ardoch, Tirlybirly, Whigginton and Dykeneuk – had gone out of use.

The fields were kept free of moles by William Glass, whose attentions cost 1/- in 1889, and rose to 3/- in 1898. For the most part the fields were surrounded by post and wire fences. Wire was bought from time to time in hundredweight hanks, and larch posts were bought on a number of occasions from William Black & Son, some of them for a march fence (14 December 1887). Eight straining posts were got for 4/- in May 1888, for taking the pull of the wire at field corners and gate openings. Staples were used to fix the wire to the posts. Dykes are mentioned only once, in October 1887, when R Middleton received £1 for building one. This may have been the garden dyke.

Though the entries are terse, analysis can nevertheless produce a great deal of information on the economics and the life and work of Buskhead towards the end of the nineteenth century. The pattern would not have been much different on the other farms in the Glen.

W A Stewart, born at Buskhead in 1902, has provided an outline of the daily routine around the period of World War I. Rising time was 5-6 a.m., when the men fed the horses, and the women went to the byre. Breakfast was before 7 a.m., then the men went out to work, until 11 a.m. Dinner was at 11.15 a.m., and work started again at 1 p.m., lasting until 5.30 to 6 p.m., with mid-yokin' at 3 p.m. during harvest etc. The horses were fed before the men, fed again between 8 and 9 p.m., and bedded down for the night.

The seasonal routine was as follows:

January-February	Ploughing. Got the dung out.
March	Ploughing. Started to sow.
April	Finishing sowing. Lambing.
May	Got in potatoes and turnips. Lambing.
June	Odd jobs. Cutting peat. Cutting hay late in the month.
July	Getting in the hay. Thinning the turnips.
August	Harvest. Men who could be spared might go to the hill to the shooting. Sheep sales.
September	Sales of stirks.
October	Potatoes towards the middle of the month. Grubbing stubble. Sometimes the harvest continued into November or later.
November	Much the same, and got in turnips.
December	Stubble ploughing.

These details can be used to flesh out the bones of the cash book, since there were few fundamental changes in the work as long as horses provided the main source of draught.

*Note*

Egg-production and income from eggs are recorded in later pencilled entries in the cash book. Since eggs could play a role in the domestic side of the economy, providing spending money for the women, the figures are worth noting. The year 1937 gives the most complete detail (see Table 4).

<i>Month</i>	<i>Eggs Sold</i> <i>(Dozens)</i>	<i>Price</i>		
		<i>£</i>	<i>S</i>	<i>D</i>
January	22	1	9	8
February	28½	1	17	3
March	62½	2	17	3
April	43	1	16	2
May	43½	1	16	3
June	53½	2	12	4½
July	54½	3	5	9
August	46	3	7	5
September	34½	2	12	6
October	19½	1	13	7
November	17½	1	12	4
December	18	1	18	2

Table 4. Egg sales, Buskhead, 1937.

This gives a total of 443 dozen, bringing the sum of £26.18.8 at an average price of ½d a dozen.

## GLOSSARY

Arc	(ark) a chest for storing grain, etc.
Bran	husks of grain separated from meal after grinding
Cast ewe	a reject ewe, usually sold off as of no further service
Cess	a local tax
Coir rope	rope made of coir (coconut fibre) yarn
Curry comb	a comb for rubbing down or dressing a horse
Dust	(dist) particles of meal and husks produced in grinding
Fan	a set of fanners, a winnowing machine
Ferow	(farrow) of an animal, having missed a pregnancy
Flake	a portable framework of slats, for sheep working
Gimmer	a year-old ewe, a ewe between its first and second shearing
Heifer	a young cow
Hog(g)	a yearling sheep, a young sheep from the time it is weaned till it is shorn of its first fleece
Howing	hoeing (of turnips)
Lum	chimney
Merk	a unit of currency, two-thirds of a pound
Quay	(quey) a young cow, heifer
Stirk	a young bullock
Stot	a young castrated bullock
Tare	(usually plural) peas, etc. used as fodder
Tup	a ram
We(a)ther	a castrated ram

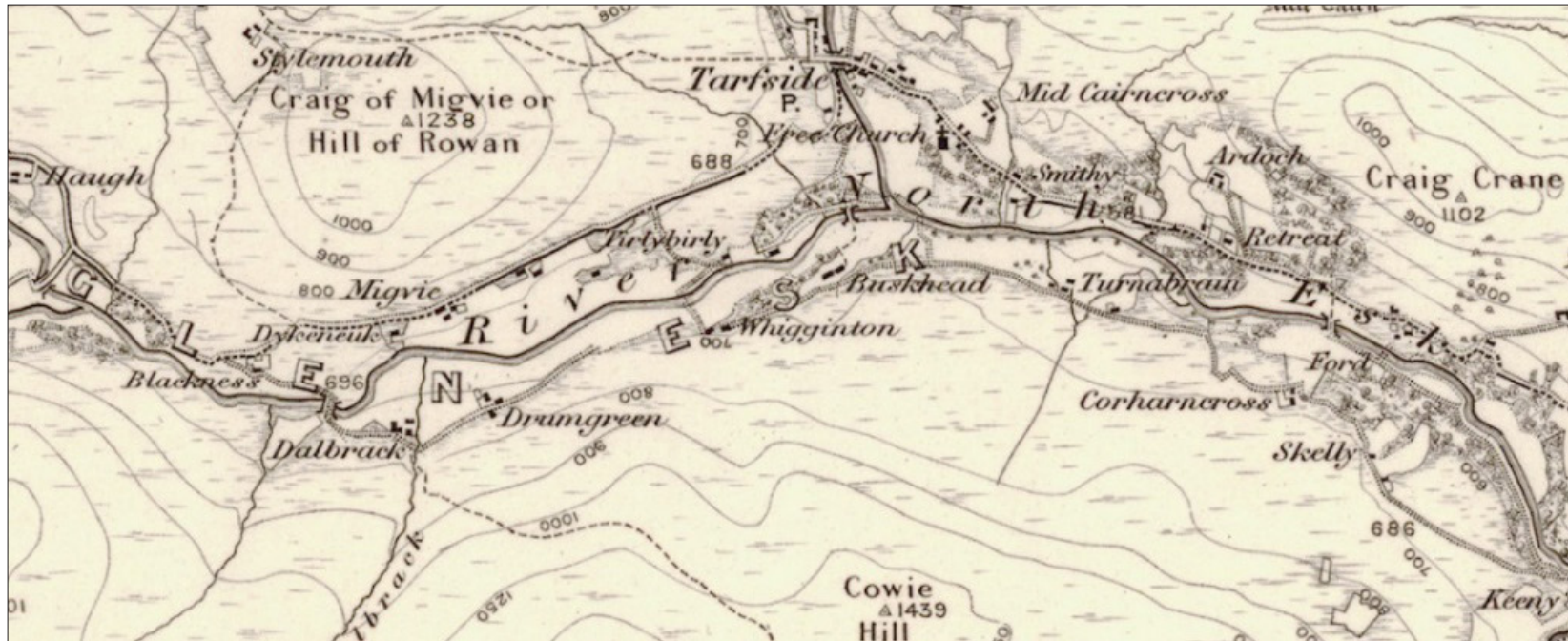


Fig. 1 A detail from an Ordnance Survey map of 1894 showing Glesk, including the farm of Buskhead. (Reproduced courtesy of the National Library of Scotland, <http://map.nls.uk>)



Fig. 2 Forfarshire in the 1890s. Edzell, Brechin and the location of Buskhead have been circled. (From Groome, F H. *Ordnance Gazetteer of Scotland*, 6 vols, London, 1894-5, volume III)



Fig. 3 Buskhead, Glenesk, c.1910. The thatched farmhouse of the cash books stands alongside its slate-roofed replacement.  
(Reproduced courtesy of the National Museums of Scotland, Scottish Life Archive, C3408)

FARM CASH BOOK

1885-1898

1885					1885						
Stock Dr to Cash			£	S	D	Contra Cr			£	S	D
October	10	Money on hand	35	0	0	October	10	To Cash Book		2	6
October	10	In Bank	11	0	0	October	16	Paid Croll <sup>[1]</sup> & Will	4	0	0
October	16	B. Gibb for lamb	8	8	0	October	16	Mitchell & Son Brechin <sup>[2]</sup>	1	11	6
						October	16	John Hood Brechin <sup>[3]</sup>	7	9	1
1886						October	16	Black & Johnston <sup>[4]</sup>		8	7
January	13	Sold 1 Cow	7	15	6	October	16	Sheep dip		8	0
May	19	Sold 3 Stirks	23	3	9	October	16	Paid W. Davidson	4	4	0
			£85	7	3	October	16	Funeral Expenses	2	14	5
						October	16	D. & J. Caithness Mill Aucheen		19	0
						October	19	D. Moir Blacksmith <sup>[5]</sup>		14	0
			£85	7	3	October	26	1 Bottle of Machine oil		1	0
						October	26	2 Cows Served Mr Michie		10	0
						October	26	1 Cow Served Mr Campbell		4	0
						October	26	Stewart Porter Making Grave <sup>[6]</sup>		6	0
						October	26	D. Caithness 2 Rams at 30/- each	3	0	0
						November	24	Rent of Buskhead for Six Months	7	10	0
						November	24	C. Crow wages	7	0	0
						November	24	J. Gold wages	2	0	0
						November	24	J. Young Seedsman <sup>[7]</sup>		2	9
						November	24	Poor Rates		7	3
						November	24	Engaging Servant		1	0
									£43	13	1

1885		Stock Dr to Cash	£	S	D	1885		Contra Cr	£	S	D
		Brought Forward	85	7	3			Brought Forward	43	13	1
						December	1	Carriage of oil Cake <sup>[9]</sup> & Bran		3	0
						December	8	Paid 1 St[one] Barley		2	0
						December	8	Sheep Dip		10	8
						December	8	Road Money		4	8½
						December	31	Oil Cake & Bran to J. Young	1	6	9
						1886					
						January	13	Expenses of Cow to Sail [ <i>sic</i> ]		7	0
						February	2	Fire Insurance		15	0
						February	18	Niter <sup>[9]</sup> for Horses		2	0
						February	18	1 Bottle of Machien [ <i>sic</i> ] oil		1	0
						March	25	Carriage of oil Cake		1	0
						April	3	Paid 1 cwt Lintseed [ <i>sic</i> ] Cake		10	0
						April	3	Expenses at Brechin with Horse & Cart		3	0
						April	10	Paid carriage of 1 load of Straw to Edzell		4	0
						April	22	Expense going for Hay		2	0
						May	6	To ½ ton Seed Potatoes	1	0	0
						May	11	1 boll meal and 1 Sack dust <sup>[10]</sup>		19	0
						May	19	Expenses at Brechin with Stirks		7	0
						May	20	Paid wintering Ewes	11	0	11
						May	20	Carriage of Bran		1	0
						May	22	44 Stones Hay at 10d per St[one]	1	16	8
									£63	9	9½

1886		Stock Dr to Cash	£	S	D	1886		Contra Cr	£	S	D
		Brought Forward	85	7	3			Brought Forward	63	9	9½
May	26	Reduction rent	1	10	0	May	26	J. Christison Wages	5	10	0
May	26	Sold 2½ quarters Grass Seed	2	7	6	May	26	D. Caithness 114 Stones 12 lbs Hay at 1/ per St[one]	5	14	6
August	16	Price of Wool	10	6	0	May	26	Blacksmiths A/C	1	14	11
August	16	Sold 12 Ewe Lambs at 15/3 each	9	3	0	May	26	Engaging Servants		2	0
August	16	20 weather Lambs at 13/3 each <sup>[11]</sup>	13	5	0	May	26	J. Lowdon for plants for Garden <sup>[12]</sup>		2	0
October	12	20 Cast Ewes at 19/ each less 5/	18	15	0	May	26	Six Months [ <i>sic</i> ] Rent of Buskhead	7	10	0
			£140	13	9	June	3	1 cwt oil Cake & Carriage		11	0
						June	10	10½ cwts Manure	3	2	0
						June	10	10 cwts 14 lbs Straw	1	11	6
			£140	13	9	June	10	Carriage to Edzell		2	6
						August	23	J. Young Seedsman A/C	4	4	7
						August	23	Paid Young Pig		17	0
						October	12	D. & J. Caithness Mill Aucheen	3	16	0
						October	12	B. M. Bisset Brechin <sup>[13]</sup>		2	0
						October	12	H. Peter 5 Bales Straw at 6/9 each	1	13	9
						October	12	Stewart Porter a/c for House & Bires	5	2	4
						October	12	William Davidson for House & Bires	6	11	10
						October	12	Two Cheques cashed		1	0
						October	12	Bought 1 quay	10	0	0
						October	12	W. Glass for the Harvest		12	0
									£122	10	8½

1886		Stock Dr to Cash	£	S	D	1886		Contra Cr	£	S	D
		Brought Forward	140	13	9			Brought Forward	122	10	8½
						November	22	1 Can of Sheep dip		2	6
						November	22	Six Months of rent of Buskhead	7	10	0
			£140	13	9	November	22	Jane Cristison wages	6	0	0
						November	22	Alex Middleton wages	1	13	0
						November	22	To engaging Servant		2	0
						November	22	Blacksmith A/C	1	16	4
						November	22	G. Michie for 2 Cows served		10	0
						November	22	Mr Campbell 1 Cow served		5	0
						December	1	Poor & School rates		7	3
						December	1	½ Gallon Whiskey to C. Mitchell		8	3
						December	1	Niter for Horses		2	0
						December	1	Expenses of Rams coming Home		2	7
						December	1	Road money		3	9
						December	28	Expenses of 2 Rams down to Arbroath		1	0
						1887					
						January	31	Carriage of oil Cake & bran		5	0
						February	3	Paid George Farquharson Plasterer <sup>[14]</sup>	6	15	8
						February	3	Gave Mother to pay her A/C	5	3	0
						April	4	Paid Carriage of seed Potatoes		2	0
						May	18	W. Glass for Moles		4	0
						May	18	J. Sutherland Pasture	1	0	0
									£155	4	½

1887		Stock Dr to Cash	£	S	D	1887		Contra Cr	£	S	D
		Brought Forward	140	13	9			Brought Forward	155	4	0½
May	3	Sold two Heifers	22	6	6	May	18	Paid Ewes Wintering	9	12	9
May	18	Sold two one year old Stots	14	0	0	May	18	Expenses of Hogs from Brechin		1	6
May	18	To Keep for Horse for winter of 1885 & 1886	5	0	0	May	26	Blacksmiths a/c	3	0	2
May	18	Sold one Ram	1	5	0	May	26	Wages to R. Burness	5	0	0
August	5	To price of Wool & 2 Skins	12	9	0	May	26	Engaging servants		2	0
August	13	Sold 20 weather Lambs at 10/3 each	10	5	0	May	26	Six Months rent of Buskhead	7	10	0
August	13	Sold 20 Ewe Lambs at 12/3 each	12	5	0	May	31	1 Gallon Whiskey <sup>[15]</sup> to C. Mitchell		16	6
October	5	Sold 23 Cast Ewes at 18/3 each	20	19	9	May	31	John Hood for Lime	4	18	3
October	5	To Keep for Horse for winter of 1886 & 1889	5	0	0	May	31	Expenses at Brechin at Sail		7	0
			£244	4	0	May	31	Paid young pig		16	6
						May	31	Paid J. Perie for 20 Stones Hay and 2 lodes turnips	2	6	8
						May	31	R. Duncan 1 Hank Wire		9	6
						August	11	Paid J. Corral Carriage wool Bags, rope & dip		2	0
						September	20	Paid A. Bowman for Harvest work		8	0
						October	25	6 Bales wheat Straw to H. Peter	2	2	10
						October	25	Paid W. Black & Son a/c <sup>[16]</sup>	5	3	4
						October	25	Brechin Agricultural & Trading Co. <sup>[17]</sup>	2	13	0
						October	25	Paid James Young Seedsman	3	1	7
						October	25	C. Mitchell & Sons Brechin		16	6
						October	25	B. M. Bisset VS		2	6
								Carrie. Forward	£204	14	7½

1887		Stock Dr to Cash	£	S	D	1887		Contra Cr	£	S	D
		Brought Forward	244	4	0			Brought Forward	204	14	7½
						October	5	Paid Stewart Porter for Building Stabel [ <i>sic</i> ] & vents	7	9	0
						October	5	Paid Commission for Ewes at Brechin Sail		7	0
			£244	4	0	October	28	R. Middleton for Building dyke	1	0	0
						November	22	R. Burness wages	5	10	0
						November	22	A. Middleton wages	1	15	0
						November	22	Rent of Buskhead Half year	7	10	0
						November	22	William Davidson Wright a/c	4	0	8
						November	22	D. Moir Blacksmith a/c		17	11
						November	22	Ritchie Sheep Dip		10	6
						November	22	Poor & School rates		7	3
						November	22	Repairs to Halters		1	0
						November	22	Engaging Servants		2	0
						November	30	D. & J. Caithness Millers	1	6	0
						December	14	Road Money		3	9
						December	14	Niter for Horses		2	0
						December	14	Paid Half of a 100 posts for march Fence		8	4
						December	14	Paid H. Johnston <sup>[18]</sup> 3/ for carting Thatch to Edzell		3	0
						1888					
						January	14	Expense of 1 Barrel of Tracle <sup>[19]</sup> to Edzell		2	10
						January	14	Bought 6 Chairs at 8/ each	2	8	0
						January	14	Dalhousie Mamorial <sup>[20]</sup> [ <i>sic</i> ]	1	0	0
									£239	18	10½

1888		Stock Dr to Cash	£	S	D	1888		Contra Cr	£	S	D
April		Brought Forward	244	4	0			Brought Forward	239	18	10½
April	3	Sold 1 Cow at Brechin Auction Mert <sup>[21]</sup>	13	17	6	January	4	Carriage of Chairs		2	1
May	1	Sold 3 Stirks at Brechin Auction Mert at £7.17.6 each	23	12	6	February	2	Fire Inshurance [sic]		15	0
June	3	Sold 3 quarters Grass Seed	3	0	0	March	14	1 Sack of Bran		6	0
June	3	Wintering of Horse	5	0	0	March	14	2 cwts of Sement [sic]		6	0
August	4	Sold 432 lbs Wool at 5½d per lb	9	18	0	March	14	1 Bottle of Machien Oil		1	0
August	11	Sold 40 Weather Lambs at 11/9 each	23	10	0	March	14	Expenses of a Man & Horse at Brechin		6	0
August	11	10 Ewe Lambs at 12/6 each	6	5	0	April	3	Keep expenses & commission of Cow at Sail		12	6
October	11	Sold 22 Ewes at 20/3 each	22	5	6	April	7	To D. & J. Caithness ½ boll of flour 8/ brusing 1 qu[arter] Corn 4/-		12	0
October	11	1 Weather	1	6	0	May	1	Keep expenses & Commission of Stirks at Sail		16	9
October	11	Sold 2 Rams at 22/6 each	2	5	0	May	1	Bought 1 young pig		16	0
			£355	3	6	May	1	Carriage of pig & 1 cwt of Oilcake		1	6
						May	1	Paid Agricultural Co.	3	7	0
						May	1	Paid H. Peter 2 Bales Straw		15	6
						May	1	8 Straning Posts		4	0
						May	1	J. Peerie 51 Stones Hay at 1/- per St[one]	2	11	0
						May	23	1 lb yellow Turnip seed			8
						May	24	Blacksmiths a/c	1	6	9
						May	24	R. Menzies for Wintering Hogs & Ewes	19	1	4
						May	24	D. Caithness 1 week Turnips to ewes 2½ per Head		16	10½
						May	26	R. Burness wages	5	10	0
									£278	6	10

1888		Stock Dr to Cash	£	S	D	1888		Contra Cr	£	S	D
		Brought Forward	355	3	6			Brought Forward	278	6	10
						May	26	Six Months Rent of Buskhead	7	10	0
						May	26	Paid Share of Shepherd's Wages herding the Ewes		18	6
			£355	3	6	June	14	To Black & Son Seedsmen	1	6	2
						June	14	Henderson & Son Seedsmen <sup>[22]</sup>	1	2	2
						June	14	C. Mitchell & Sons		8	3
						June	14	Brechin Manure Co.		14	6
						June	14	B. M. Bisset		1	6
						June	16	Bought a dreel Harrow <sup>[23]</sup>		9	6
						August	14	D. & J. Caithness for Meal & Swines meat <sup>[24]</sup>	2	7	6
						September	22	Bought one Cow	13	0	0
						October	3	D. & J. Caithness for Meal & Swines meat	2	2	0
						October	15	Bought one Quay	8	10	0
						October	16	William Napier 30 lbs Coir Rope & Carriage		6	6
						November	3	C. Mitchell & Son		16	6
						November	11	Commission & expenses for Ewes at sail		8	6
						November	11	Black & Son Floorcloth	3	8	0
						November	11	Sheep Dip		9	0
						November	11	3 days of a man at the harvest at 2/6 per day		7	6
						November	11	Nails		2	0
						November	11	Niter for Horses		2	6
									£322	17	5

1888		Stock Dr to Cash	£	S	D	1888		Contra Cr	£	S	D
		Brought Forward	355	3	6			Brought Forward	322	17	5
						November	21	Paid Blacksmiths a/c	1	7	3
1889						November	22	R. Burness wages	6	0	0
February	2	Income up to this date	355	3	6	November	22	A. Middleton	2	0	0
		Expenditure up to this date Deducted	343	2	11½	November	22	Six Months rent of Buskhead	7	10	0
		Funds on hand at this date	£12	0	6½	November	22	Engaging Servants		2	0
						November	24	Bought one Ram	1	10	0
		Archibald Stewart				December	11	Road Money		3	9
						December	11	½ cwt Linseed Cake		4	6
						December	20	School & Poor Rates		7	3
						December	20	Expense of one Ram from Perth		1	3½
						1889					
						January	2	Expense of two Rams to George Duncan		1	0
						January	14	W. Glass for Moles		1	0
						January	18	Shaft to Axe		0	6
						January	22	W. Shand repairs to House		2	0
						February	2	Fire Insurance		15	0
									£343	2	11½

1889		Stock Dr to Cash	£	S	D	1889		Contra Cr	£	S	D
		Ballance [ <i>sic</i> ] brought forward	12	0	6½	March	19	Bales Straw for Thatch H. Peter		18	0
March	19	Sold 1 Cow Brechin Sail	12	10	0	March	22	W. Black & Son Mahogany Cabnet [ <i>sic</i> ]	6	0	0
May	1	Sold 1 Heifer £11.10 [and] 2 Stirks at £9 each	29	10	0	March	19	Expenses & Commission of Cow to Brechin		10	0
May	29	Sold 6 Quarters Corn at 18/ per Quarter	5	8	0	March	22	To Expenses of man & horse with Grass seed		7	0
July	16	Sold 3½ Quarters Grasseed at 15/ per Quarter	2	12	6	May	1	Expenses of Cattle of Sail & Commission		16	0
August	2	Sold 547 lbs wool	12	14	6	May	6	Wintering of 27 Hogs at 9/7 each	12	18	9
August	12	Sold 32 Lambs at 13/6 each	21	12	0	May	27	Bought one young Pig		13	6
October	9	Sold 27 Cast Ewes & 2 Weathers at 24/ each less 10/ back	34	6	0	May	27	Rachel Burness Wages	6	0	0
October	14	Sold 1 Ferow Cow	9	15	0	May	27	Six Months rent of Buskhead	7	10	0
October	14	Wintering 1 Horse to Lord Hindlip <sup>[25]</sup>	5	0	0	May	27	Blacksmiths a/c	1	13	11
			£145	8	6½	May	27	William Davidson Wright <sup>[26]</sup>		5	8
						May	27	3 quarters seed Corn at £1 per quarter	3	0	0
1890						May	27	C. Mitchell & Son		16	6
January	22	Sold 3½ Quarters Corn at 17/6 per Quarter	3	1	3	May	27	2 Stone Linseed Meal		4	8
			£148	9	9½	May	27	Carriage of 1½ cwts Manure		1	1
						May	27	Expenses of Man & Horse for Load to E[dzell] Manse		3	0
						May	27	1 Sack Flour 3 qu[arters] Corn Cut & 2 bushels Barley	1	7	0
						May	27	B. M. Bisset VS		1	0
						May	27	Wintering of Ewes	10	0	0
						June	10	The Brechin Agricultural Co.	4	7	6
						July	16	Henderson & Sons Seedsmen Brechin	1	8	3
									£59	1	10

Stock Dr to Cash			£	S	D	1889	Contra Cr			£	S	D	
Brought Forward			148	9	9½		Brought Forward			59	1	10	
						July	16	Bought 1 young Pig				15	6
						July	16	Tar <sup>[27]</sup>				2	0
						July	16	Staples for fence				2	0
						July	16	1 Sack of meal & pigs meat			1	0	0
						July	30	Bought 1 Iron Bed with mattresses			2	7	6
						July	30	Nails				1	0
						July	30	Expenses to Brechin with Wool				3	6
						August	17	1 Bag of Pigs meat				8	3
						August	20	Wash for Lambs				2	8
						August	28	1 Bag of Pigs meat				8	0
						September	18	1 Bag of Pigs meat				8	0
						October	14	1 Bag of Pigs meat				8	0
						October	16	Bought 1 Ram			1	10	0
						October	16	Nails					6
						October	18	W. Black & Son Brechin			2	18	1½
						October	18	C. Mitchell & Son				8	3
						October	25	R. Middleton 2 days thatching House				5	0
						November	1	William Bruce paperhanger <sup>[28]</sup>				11	8
						November	1	Cheque Book				1	0
						November	9	Blacksmiths a/c			3	12	9
										£74	15	6½	

1890		Stock Dr to Cash	£	S	D	1889		Contra Cr	£	S	D
February	17	Brought Forward	148	9	9½			Brought Forward	74	15	6½
						November	19	Paid George Michie 2 Cows serving at 4/ each		8	0
						November	21	William Davidson Wright		14	7
		February 17 Income up to this date	148	9	9½	November	22	Rachel Burness wages	6	0	0
		Expenditure up to date deducted	102	3	4½	November	22	Alex Middleton wages	2	10	0
			£46	6	5	November	22	Earl Dalhousie Six months rent	7	10	0
		Archibald Stewart				November	22	James Caithness Mill of Aucheen 1 cwts Barley		14	0
						November	22	Alex Jack Sheep Dip		7	6
						November	22	Expenses to Edzell at this Term <sup>[290]</sup>		2	6
						November	25	John Hood Straw for thatch & Coal	3	18	10
						November	25	Charles Tennant & Co. Manure <sup>[90]</sup>		11	3
						November	29	To Glasses for Stable Lamp		2	0
						November	29	Bought one Ram	1	10	0
						December	3	William Napier 18 lbs Coir Rope <sup>[31]</sup>		4	6
						December	9	School & Poor Rates		7	7
						December	9	Road Rates		4	1
						December	17	Blackning [ <i>sic</i> ] for Harness		1	6
						January	22	William Shand repairing [ <i>sic</i> ] door step		2	0
						[1890]					
						January	22	Bought 100 posts for March Fences [ <i>sic</i> ]		18	9
						February	8	1 Bottle Oil		1	0
						February	11	Carriage of 2 cwts oil Cake		1	6
						February	11	Fire Insurance		18	3
									£102	3	4½

1890						1890					
Stock Dr to Cash			£	S	D	Contra Cr			£	S	D
		Brought forward	46	6	5	February	18	Comb for Horses 6d [and] Nails 6d		1	0
April	9	Sold 10 bushels Grass seed at 2/6 per bu[shel]	1	5	0	February	25	Cwt Bran		6	0
April	11	Sold 16 bushels Grass seed at 2/6 per bu[shel]	2	0	0	March	10	Carriage of Cake		1	6
May	29	Sold 2 one year old Bullocks at £10/10 each	21	0	0	March	18	A. Birse 1 day's work		2	0
June	12	Wintering of Horse	5	0	0	March	23	Meadicine [sic] for Cow		1	0
July	28	Stewart Bro. <sup>[32]</sup> for wool £15/9 Less 6d for Cheque	15	8	6	March	24	Bought 2 Quarters Corn for seed at 18/6 per Quarter	1	17	0
August	13	Sold 27 Weather Lambs at 14/6 each	19	11	6	April	2	2 young pigs at 16/6 each	1	13	0
October	9	Sold 27 Ewes at 24/6 each Less 1/6	33	0	0	April	2	To 3 days work at Grass seed		4	6
October	9	10 Gimmers at 32/3 each Less Commission 4/	15	18	6	April	22	Peas & persly etc. for Garden			7
November	22	Sold 2 Rams at 22/ each	2	4	0	April	22	1 Bottle of Machien Oil		1	0
November	22	Sold 3 quarters Corn 17/6 per qu[arter]	2	12	6	April	22	Edzell Railway <sup>[33]</sup>	1	0	0
						April	25	George Duncan 1 day		1	0
1891						April	25	Bran 6/6 [and] Cabbage 6d		7	0
February	15	Income up to date	164	6	5	May	6	Carriage of Cake			10
		Expenditure deducted	119	16	10½	May	15	Expenses at Edzell for Manure		2	6
		Funds on hand at date February 15 <sup>th</sup> 1891	£44	9	6½	May	15	Repairs to Cart Saddle		1	0
						May	26	A. Middleton wages		10	0
		Archibald Stewart				May	26	A. Low wages		5	10
						May	26	Engaging Servants		3	0
						May	26	Wintering of 80 Ewes	8	13	4
						May	26	Wintering of 45 Hogs	22	10	0
									£43	6	9

			£	S	D	1890		Contra Cr	£	S	D
		[blank]						Brought forward	43	6	9
						May	26	Earl Dalhousie 6 Months rent	7	10	0
						May	26	Expenses at Term Market <sup>[394]</sup>		2	0
						May	26	Niter for Horses		2	10
						May	26	William Glass Moles		2	0
						May	26	D. Moir Blacksmith		17	6
						June	7	Alex Stewart	28	18	10
						June	12	Brechin Agricultural Co.	4	0	0
						June	12	William Napier Ironmonger		9	11
						June	12	C. Mitchell & Son		16	6
						June	12	1 Fan from C. Wilson & Co. <sup>[395]</sup>	5	0	0
						July	15	Expenses at wool sail		5	0
						July	26	Carriage of Fan 1/4 Expense of wool at Brechin 3/		4	4
						July	26	Bought 1 Shovel		2	6
						August	3	To 3 days work at 2/ per day		6	0
						August	18	3 Gallons of pitch Oil		2	0
						August	18	1 day of man		1	6
						September	15	To 1 Sack of pigs meat		8	6
						October	9	Bought 2 Rams at 21/6 each	2	3	0
						October	9	Expenses at sail		6	0
						July [sic]	15	Henderson & Sons Seedsmen	1	2	6
									£96	7	8

			£	S	D	1890		Contra Cr	£	S	D
		[blank]						Brought forward	96	7	8
						October	18	C. Mitchell & Son		16	6
						October	18	J. Hood 5 Bolls Lime with Cartage	1	9	0
						November	18	1 Sack of Bran with Carriage		6	9
						November	18	William Napier 3 Balls Coir Rope		5	3½
						November	21	David Moir Blacksmith	1	2	9
						November	22	Tutors of the Earl Dalhousie <sup>[36]</sup>	7	10	0
						November	22	Ann Low wages & engaging for Six months	6	2	0
						November	22	John Valentine wages	2	0	0
						November	22	Dr Campbell <sup>[37]</sup> 1 Cow served		5	0
						November	22	To expenses at Market		3	0
						December	4	Poor & School Rates		7	7
						December	4	County Rates		5	10
						December	4	B. M. Bisset		18	0
						December	15	R. Middleton 8 days work		13	0
						1891					
						January	5	Oil Can		1	6
						January	5	Nails		2	6
						January	17	Carriage Cake 3 cwts at 10d each		2	6
						February	2	Fire Insurance		18	0
									£119	16	10½

1891						1891					
Stock Dr to Cash			£	S	D	Contra Cr			£	S	D
		Brought Forward	44	9	6½	February	21	Bought 1 Horse	29	0	0
March	18	Sold 1 Fat Heifer	20	0	0	February	21	Traveling [sic] expenses		5	0
May	20	Sold two stirks at £8.10 each	17	0	0	March	16	2 q[uarter]s Seed Oats at 18/6 per qu[arter]	1	17	0
May	20	12 Bushels of Grass seed at 3/ per bu[shel]	1	16	0	March	18	Stewart Porter Building Arc	3	13	9
June	19	Wintering of Horse	5	0	0	April	21	Bought 2 pigs at 14/6 each	1	9	0
August	14	Sold 580 lbs wool at 6d per lb less 5/	14	5	0	April	21	Carriage of Cake 3 cwts at 9d each		2	3
August	14	Sold 30 Lambs at 11/ each	16	10	0	April	23	P. Brown for thrashing Mill	13	0	10
October	8	Sold 24 Ewes at 17/ each	20	8	0	May	2	G. Duncan 12 days Lambing Ewes		12	0
October	8	Sold 3 Weathers at £1.5/9 each	3	17	3	May	3	1 Sack of Bran		7	3
October	20	Sold 11½ Quarters Corn at £1 2/ per Qu[arter]	12	13	0	May	3	Garden Seeds		1	1½
			£155	18	9½	May	3	300 Cabbage plants		2	6
						May	3	1 Bag of Bran		7	6
						May	3	Carriage of Cake Bran etc.		1	4
						May	23	1 Bottle Machien Oil			8
						May	23	To Wintering of 26 Hogs at 7/1 each	9	5	9½
						May	23	David Moir Blacksmith A/C	2	4	6
						May	23	David Mitchell Joiner	1	17	7
						May	24	Dr Ironside	2	11	0
						May	28	Ann Low wages	6	0	0
						May	28	Tutors of the Earl Dalhousie	7	10	0
						May	28	Engaging Servants		2	0
									£80	11	1

Stock Dr to Cash			£	S	D	1891		Contra Cr	£	S	D
Brought Forward			155	18	9½			Brought Forward	80	11	1
						May	28	John Hood Coal & Cartage	1	2	2
						May	28	C. Mitchell & Son	1	13	0
			£155	18	9½	May	28	W. Black & Son	1	16	8½
						June	19	Wintering of Ewes	10	2	6
						June	19	William Glass Moles		2	0
						July	1	A. Birse 2 days Turnip Howing		4	0
						July	1	J. Caithness 1 Sack of Pigs Meat		11	4
						July	1	Carriage of Manure & Expenses to Edzell		4	6
						July	1	28 lbs Lintseed Meal		7	6
						July	1	Sheep Dip		3	11
						September	1	Brechin Agricultural Co. for cake	2	11	6
						September	1	1 Bag of Cement & Carriage		7	6
						August [ <i>sic</i> ]	11	G. Duncan 2 days at Peats		3	0
						September	2	7 days of R. Middleton at harvest 2/ per day		14	0
						September	2	Ropes for Stacks		4	0
						September	2	Dip for Lambs		4	8
						October	8	1 Bag of Swines Meat		9	2
						October	8	Expenses at Brechin Sail		5	0
						October	8	Bought 1 Ram	1	0	0
						October	28	G. Duncan 2 days at Potato lifting		2	0
									£102	19	6½

1891		Stock Dr to Cash	£	S	D	1891		Contra Cr	£	S	D
		Brought Forward	155	18	9½			Brought Forward	102	19	6½
						October	31	John Milne & Co. <sup>[98]</sup> 10½ cwts Manure	3	17	0
						November	3	John Hood Coal & Lime	3	13	3
			£155	18	9½	November	3	Henderson & Son Seedsmen	1	5	0
						November	3	William Black & Son 30 Larch posts		10	0
						November	3	C. Mitchell & Son		16	6
						November	3	Bought Rope for plough lines		2	0
						November	5	Oil & Nails		1	0
						November	24	David Moir Blacksmith	1	1	2½
						November	24	Poor & School Rates		7	7
						November	28	Ann Low Wages	6	0	0
						November	28	Ewen McIntosh	2	0	0
						November	28	Six Months Rent of Buskhead	7	10	0
						November	30	William Davidson Wright		16	0
						December	2	Carriage of Cake & Bran		1	6
						December	21	To one Stable Broom		2	0
						December	21	Sheep Dip		4	6
						December	30	Mrs Campbell to cows serving		10	0
						1892					
						January	13	To carriage of Cake			9
						January	26	1 Broom & Carriage of Cake		3	3
						February	8	1 Curry comb		1	0
									£132	2	1



1892		Stock Dr to Cash	£	S	D	1892		Contra Cr	£	S	D
		Brought Forward	22	16	6½	March	8	Sheep Dip		4	8
March	23	Sold 1 Fat Heifer	18	0	0	March	8	Carriage of Cake			9
April	15	To 1½ Quarters Grass Seed at 26/ per Qu[arter]	1	19	0	March	22	Carriage of Cake			9
June	8	To 7 Quarters Corn at 22/ per Qu[arter]	7	14	0	March	29	Carriage of Cake			9
June	8	To wintering of Horse for Lord Hindlip	5	0	0	April	5	Carriage of Clover seed			3
July	25	To 559 lbs wool at 5d per lb	12	10	0	April	7	R. Middleton 1 day repairing House		2	0
August	1	To £1 1/ of an overcharge returned by Alexander	1	1	0	April	12	Bought 2 pigs at 17/6 each	1	15	0
September	13	Sold 5 Ewes at 10/9 less commission 9d	2	13	0	April	12	Plants for Garden etc.		4	1
October	13	20 Ewes at 12/8 ditto at 10/6 less commission 4/4	16	0	0	April	12	Carriage of Cake			9
			£87	13	6½	April	19	Carriage of Cake			9
						April	26	Carriage of Bran			9
						April	30	George Duncan 1 day at Garden		2	0
						May	14	1 lbs Swedish Turnip seed			10
						May	17	Expenses at Brechin for Manure		4	6
						May	21	R. Middleton 4½ days at Turnips		10	6
						May	28	Tares <sup>[39]</sup> 9d [and] 1 Bottle Oil 1/		1	9
						May	28	Ewen Tosh for Lambing Ewes & work	1	10	0
						May	28	Ann Low wages	6	10	0
						May	28	Engaging Servants		2	0
						May	28	To wintering of 41 Hogs at 7/7 each	15	10	11
						May	28	To wintering of 82 Ewes	10	15	3
									£37	8	3

1892		Stock Dr to Cash	£	S	D	1892		Contra Cr	£	S	D
December	17	Brought Forward	87	13	6½			Brought Forward	37	8	3
						May	28	6 Months rent of Buskhead	7	10	0
						May	28	Thomson Saddler		1	9
			£87	13	6½	May	30	D. Moir Blacksmith	1	10	8
						June	2	Archibald Stewart wages from 15 October to 2 June 33 weeks at 10/ per week	16	10	0
						June	7	Agricultural Co. Manure & Cake	7	7	0
						June	7	To 1 cwt of wire & Staples		11	9
						June	8	W. Glass Moles		2	6
						June	8	Nails			6
						June	8	To 3 days of D. Ross at peats at 2/6 per day		7	6
						June	8	To 2 dozen Bricks		3	6
						June	8	To ½ cwt Linseed meal		5	6
						June	16	Tar for Sheep		3	6
						July	19	C. Mitchell & Son	1	13	0
						July	19	Alexander Bairner <sup>£40</sup> 1 Gallon Whisky		17	0
						July	19	Expenses at Wool Sail		3	0
						July	23	George Duncan 2 days building peats		3	0
						July	23	Carriage of wool Bags & Skins			7
						July	25	Expenses of wool to Brechin Station		2	4
						June [ <i>sic</i> ]	10	David Mitchell Joiner		11	8
						September	12	Henderson & Sons Seedsmen	1	10	0
									£77	3	0

1892		Stock Dr to Cash	£	S	D	1892		Contra Cr	£	S	D
December	17	Brought Forward	87	13	6½			Brought Forward	77	3	0
December	17	Skins		6	0	September	13	Expenses at Sail		4	0
						October	8	Bought 1 Ram	1	0	0
						October	13	Expenses at Sail		4	0
			£87	19	6½	October	15	Nails & Oil		2	0
						October	24	Summering of 28 lambs to G. Michie	2	15	2
						November	11	2 Stirk[s] Summerd to J. Peirie	3	16	8
						November	28	Annie Low wages	6	10	0
						November	28	Even McIntosh wages	3	10	0
						November	28	6 Months Rent of Buskhead	7	10	0
						November	28	D. Moir Blacksmith		18	10½
						November	29	C. Mitchell & Son		8	3
						November	29	Engaging Servants		2	0
						November	30	D. & J. Caithness Millers	3	14	8
						December	3	Poor & School Rates		7	7
						December	3	3 Cows Serving at 4/ each to Dr Campbell		12	0
						December	9	Dr Ironside	1	18	0
						December	9	Niter for Horses		2	6
						December	9	Coir Rope for Houses		5	0
						December	17	County Rates		4	11½
						December	19	Sheep Dip		15	0
									£112	3	8



1893		Stock Dr to Cash	£	S	D	1893		Contra Cr	£	S	D
March	24	Sold 1 Fat Heifer	18	0	0			Difficencie [ <i>sic</i> ] Brought Forward from last year	29	0	7½
April	5	1½ Quarters corn at 18/ per Qu[arter]	1	7	0	March	21	Carriage of Meal & Cake		4	0
May	10	Sold 2 Stots	29	10	0	April	11	Carriage of Bran & Clover Seed		1	0
May	29	To wintering Horse	5	0	0	April	11	Seeds & Plants for Garden		2	6
June	2	Sold 24 Weather Hogs at 26/ each	31	4	0	April	11	C. Mitchell & Son	1	4	9
June	6	Sold 3 Quarters 2 bu[shels] at 14/ per Quarter	2	5	6	April	11	Bought 1 Quarter Grass seed James Innes	1	12	0
June	6	Sold 6 Quarters at 17/	2	11	0	April	11	Bought Seed Potatoes		11	8
June	6	Sold 3 Quarters at 18/	2	14	0	May	29	David Moir Blacksmith a/c	1	9	½
June	6	Sold 2 Quarters 5 bu[shels] at 18/	2	7	3	May	29	Annie Low wages	7	0	0
September	11	Sold Wool	12	14	0	May	29	Earl Dalhousie Rent	7	10	0
September	11	Sold Ewe 42 lbs at 6d per lb	1	1	0	May	29	Engaging Servants		2	0
September	11	Sold 1 Ewe 36 lbs at 6d per lb		18	0	May	31	Joseph Dunbar wintering 32 Hogs	12	13	4
September	11	Sold 1 Ewe 42 lbs at 6d per lb	1	1	0	June	1	John Hood Coal & Cartage	1	7	0
September	11	Sold 1 Ram	1	7	1	June	3	D. Stewart wintering 24 Hogs Carriage & Commission	26	2	8
October	12	Sold 20 Ewes at 18/9 each	18	15	0	June	6	D. & J. Caithness seed Corn & flour	3	7	6
October	12	Sold 31 Weather Lambs at 9/9	15	2	3	June	6	To wintering 87 old Sheep	10	6	8½
October	12	2½ Quarters old Corn at 19/ per Qu[arter]	2	7	6	June	6	Bought one pig		19	0
December	5	Sold 6 Ewes at 12/3 each	3	13	6	June	6	To Niter for Horses		2	6
			£151	18	1	June	26	To P. Peebles oat Meal	5	18	0
						June	26	To W. Napier wire Turnip scull		3	6
						June	26	To R. Middleton 1 day at peats		2	0
									£109	19	9½

1893		Stock Dr to Cash	£	S	D	1893		Contra Cr	£	S	D
		Brought Forward	151	18	1			Brought forward	109	19	9½
						September	27	Nails 1/ & paint 6d		1	6
						September	27	Coir Rope		2	2
			£151	18	1	October	12	Expenses & Commission at Brechin Sail		15	10
						October	26	Brechin Agricultural Co. Cake & Manure	2	18	0
						October	26	Henderson & Son Clover Seeds & Plough line	1	8	10
						October	26	John Hood Lime & Cartage	2	5	8
						October	26	G. Michie Summering 62 lambs 7 weeks at 2½d per week	4	10	5
						October	30	J. Pirrie 3 Stirks 23 weeks at 1/6 each per week	5	3	6
						November	24	David Moir Blacksmith		16	9
						November	28	Ann Low wages	7	0	0
						November	28	Archie Stewart herd	3	0	0
						November	28	Earl of Dalhousie Rent	7	10	0
						November	28	Mr Peebles Miller for Meal	3	12	0
						November	30	David Mitchell wright	1	16	1
						November	30	Engaging Servants		2	0
						December	2	Poor & School Rates		7	7
						December	2	Edward Duke Keep of 2 Rams		4	0
						December	2	Bought 2 Rams at 30/ each	3	0	0
						December	2	C. Mitchell & Son Brechin	1	4	9
						December	2	W. Napier Ironmonger Brechin		9	11
									£156	8	9½

1894			Stock Dr to Cash			£	S	D	1893			Contra Cr			£	S	D
February	24	Brought Forward	151	18	1						Brought Forward	156	8	9½			
									December	26	County Rates			4		10	
									December	26	George Michie 2 Cows serving at 4/ each			8		0	
			£151	18	1				December	26	G. Michie Summer Dip for Old Sheep & Lambs			8		0	
									1894								
									January	6	Bought 2 lots of Blown Trees at Tarfside			8		0	
									January	6	2 Bottles Machien Oil			1		4	
									February	2	Fire Insurance			18		0	
											Expenditure	£158	16	11½			
											Income	151	18	1			
											Excess of Expenditure over Income	£6	18	10½			
											February 24 <sup>th</sup> 1894						
											Archibald Stewart						

1894						1894					
Stock Dr to Cash			£	S	D	Contra Cr			£	S	D
April	27	Sold 3 Bullocks	42	10	0			Difficencie brought forward from last year	6	18	10½
May	19	5 Quarters of Corn at 17/6 per Qu[arter]	4	7	6	April	3	Bought 2 young Pigs at 20/ each	2	0	0
June	4	Wintering of Horse	5	0	0	April	14	1 Calf	1	0	0
September	11	586 lbs wool at 5¼d per lb	12	16	4	April	14	2 Bottles Machien Oil		1	4
[no date]		1 Ewe	1	2	7	May	3	To 31 Hogs wintering per D. Stewart	14	7	2
[no date]		1 Ewe	1	3	8	May	11	John Milne & Co. Manure	3	18	0
[no date]		1 Ewe	1	2	10	May	28	Annie Low wages	7	10	0
[no date]		1 Ewe	1	6	8	May	28	Archie Stewart boy	1	0	0
October	6	20 Cast Ewes at 19/3 each	19	5	0	May	28	1 Quarter Grass seed James Innes	1	10	0
October	6	5 Skins		4	3	May	28	Engaging Servants		2	0
October	25	31 Lambs at 13/3 each less 5/ Commission	20	5	9	May	28	Earl of Dalhousie six month rent	7	10	0
October	25	2 Quarters Corn at 18/ per Quarter	1	16	0	May	28	George Duncan 3 days work at Garden		4	6
October	25	2 Quarters Corn at 18/ per Quarter	1	16	0	May	28	D. & J. Caithness meal	3	12	0
December	18	To 12 Stones of Pork at 5/ per Stone	3	0	0	May	28	David Moir Blacksmith	4	5	7
						June	8	David Mitchell Joiner		16	7
1895						June	16	Andrew Christison 5 days at peats		12	6
January	15	11 Weathers at £1.2/ each	12	2	0	June	16	David Caithness wintering Ewes	11	0	0
		Income	£127	18	7	June	19	C. Mitchell & Son	1	4	9
		Expenditure deducted	121	6	7½	July	17	D. Ritchie Sheep dip		6	6
		Funds on hand at date February 23 <sup>rd</sup> 1895	£6	11	11½	August	1	Annie Low wages to date	2	10	0
						August	16	Robert Middleton 4 days at 2/ per day		8	0
		Archibald Stewart							£70	17	9½

			£	S	D	1894		Contra Cr	£	S	D
		[blank]						Brought Forward	70	17	9½
						August	16	Jane Eggo 15 days		15	0
						August	22	Thatch for Houses	2	9	7
						September	18	George Duncan 2 days at Harvest		3	6
						September	18	Nails & paint		2	0
						October	25	Expenses at Sail		10	0
						October	25	To wintering 2 Tups & cover per Alex Stewart	1	10	0
						October	25	Henderson & Son Seedsmen	1	7	8½
						October	25	Brechin Agricultural Co. Cake & Bran	5	2	0
						November	2	To Summering 3 Stirk John Pirrie	5	2	0
						November	2	John Milne & Co. Turnip Manure	3	3	0
						November	2	John Milne & Sons Turnip Seed		7	9
						November	28	Griffeth Stewart wages	3	0	0
						November	28	Bella Hunter wages	3	10	0
						November	28	David Caithness 50 posts for March fens [sic]		14	7
						November	28	Earl Dalhousie Six month rent	7	10	0
						November	30	David Moir Blacksmith	2	9	3
						December	1	Post & School Rates		6	5½
						December	8	Stewart Porter for New Can to K[?itchen] Lum		5	0
									£109	7	7½



1895		Income	£	S	D	1895		Contra Cr	£	S	D
February	23	Income Brought Forward	6	11	11½	April	20	To David Stewart wintering 43 Hogs	18	14	5½
April	8	Sold 6½ Quarters Corn at 16/6 per Qu[arter]	5	7	3	April	20	Plants to Garden		3	6
May	2	Sold 2 Bullocks at £14.17.6 each	29	15	0	May	2	Expenses & Commission at Sail		15	0
May	2	10 Bushels of Grass seed at 2/3 per bu[shel]	1	2	6	May	2	C. Mitchell & Son	1	13	0
May	28	Wintering of Horse Lord Hindlip	5	0	0	May	2	Bought 2 Pigs at 18/ each	1	16	0
September	9	520 lbs of wool at 5¼	11	5	0	May	24	David Moir Blacksmith	1	6	6
October	7	To Ballance of Millers a/c for corn	4	16	8	May	24	David Caithness wintering Ewes	12	0	0
October	10	26 weather Lambs at 15/6 each less commission 5/	19	18	0	May	28	Bella Hunter six month wages	5	0	0
October	10	20 Ewes & 10 Gimmers at 19/6 each	29	5	0	May	28	Engaging Servants		2	0
October	10	1 Ram	1	0	0	May	28	1 lb Turnip seed			8
						May	28	Niter for Horses		2	6
1896						May	28	Earl of Dalhousie six months rent	7	10	0
January	17	Sold 1 Fat Cow	18	10	0	May	28	Bought 1 lot of Trees at Tarfside		3	6
		Income	£132	11	4½	May	28	2 Quarters seed corn at 18/ per Qu[arter]	1	16	0
		Expenditure deducted	116	11	5	June	5	R. Middleton 3 days at peats		7	6
		Funds on hand at date February 4 1896	£15	19	11½	July	16	Brechin Agricultural Co. Cake & Manure	4	6	0
						July	16	D. Ritchie Sheep Dip		10	6
		Archibald Stewart				July	16	Mr Bisset		1	6
						August	12	P. Brown repairs to Mill	2	14	9
						August	23	Henderson & son seedsmen	1	3	3
						June	18	Sheep Dip		7	8
						June	18	A. Christison carrier		3	7
									£60	17	10½

			£	S	D	1895		Contra Cr	£	S	D
		[blank]							60	17	10½
						June	25	A. Christison washin [sic] Tub		6	3
						June	25	Carriage of Cake			9
						August	2	Dip for Lambs		3	6
						August	19	Carriage of Cake & Wool bags		1	0
						August	23	One Bag of Dust		2	3
						September	17	Mrs Duncan Harvest	1	13	6
						October	10	1 Bag sement		6	0
						October	10	Expenses at Brechin Sale		5	0
						October	10	Turnip Manure	3	3	0
						October	10	2 Rams 1 £1.7.6 one £2.10.	3	17	6
						October	10	Expenses		1	0
						October	10	Bought at Whiggington Turnip		10	0
						October	10	Barrow		1	0
						October	10	Ladder		4	6
						October	10	Stack Oats	3	0	0
						October	24	J. Hood Coal & cartage Manure		19	1
						October	24	C. Mitchell & Son		16	6
						October	24	J. Stewart 2 days at potatoes		4	0
						[no date]		John Pirrie Summering 3 Stirks	5	5	9
						[no date]		John Innes Summering Lambs	4	0	0
									£85	18	5½

			£	S	D	[1895]		Contra Cr	£	S	D
		[blank]						Brought Forward	85	18	5½
						October	29	K. Robertson 1 ton E. Coal per Engine	1	6	10
						November	27	David Moir Blacksmith	1	6	5
						November	28	Earl Dalhousie Six Month rent	7	10	0
						November	28	Thomson Saddler Edzell		5	6
						November	28	Bella Hunter wages	5	0	0
						November	28	Griffeth Stewart wages	3	0	0
						November	28	Dr Campbell 1 cow served		5	0
						November	28	Engaging Servant		2	0
						November	28	Expenses of Rams coming home		2	0
						December	9	William Napier Ironmonger Brechin		6	6½
						December	12	David Mitchell Carpenter W[est] Migvie		18	1
						December	12	Brechin Agricultural Co. Linseed cake	1	9	0
						December	17	County Rates		5	2
						December	20	J. Milne & Sons Turnip seed		6	2
						December	25	Poor & School Rates		7	0
						1896					
						January	6	Dr Ironside	1	12	0
						January	6	Medicine for Cow & Horse		3	6
						February	4	Brechin Agricultural Co. Cotton Linseed & Bran	5	3	9
						February	4	Fire Insurance	1	4	0
									£116	11	5

1896		Income	£	S	D	1896		Contra Cr	£	S	D
		Brought Forward	15	19	11½	April	16	To 100 Larch poasts [ <i>sic</i> ]		17	0
April	27	Sold 3 two year olds	40	10	0	April	17	David Stewart wintering 40 Hogs	17	10	0
June	16	To Ballance of Millers a/c for Oats	7	15	0	May	28	David Caithness wintering Ewes	11	18	4
June	16	Wool to Alexander Stewart	1	0	0	May	28	Earl of Dalhousie Six Months rent	7	10	0
June	16	Wintering of horse Lord Hindlip	5	0	0	May	28	Robina Middleton Six months wages	7	10	0
		Wool to Mr Scott	15	12	0	May	28	Engaging Servants		2	0
October	15	To 25 Ewes at 20/9d 10 Gimmers at 17/6 8 weathers at 22/6 less commission 10/9	43	3	0	May	28	David Moir Blacksmith	1	13	9
October	15	20 Lambs at 10/9d less commission 2/6	10	12	6	May	28	David Mitchell Joiner		6	6
			£139	12	5½	May	28	Archibald Stewart wages 28 weeks at 10/ per week	14	0	0
						May	28	Bought 2 young pigs at 17/ each	1	14	0
						May	28	Carriage of manure to Milden		8	0
						May	29	William Glass for Moles		2	6
						July	14	David Ritchie Sheep Dip		10	6
						July	14	W. Black & Son 3 Flakes & 1 harrow etc.		15	0
						July	14	C. Mitchell & Son	1	13	0
						July	14	Ferguson & Hood <sup>[*]</sup> 1 Stable Broom		3	3
						July	14	John Hood Coal & Cartage	1	8	5
						July	14	Alexander Stewart wintering 2 Tups		17	0
						October	15	Henderson & Son Seedsmen	1	4	5½
						October	15	Bought at Sail of Turnabrain Hay etc.	3	3	7
						October	15	Expenses & Keep of Sheep at Sale		6	6
									£73	13	9½

1896		Income	£	S	D	1896		Contra Cr	£	S	D
		Brought Forward	139	12	5½			Brought Forward	73	13	9½
						October	17	Mrs Duncan 2 days at Potatoes		2	0
						October	17	Archibald Stewart Summering 3 S[t]irks	5	5	0
			£139	12	5½	November	1	R. Middleton 3 days Thatching Houses		6	0
						November	21	Expenses of Rams coming home		5	0
						November	26	James Lyall Blacksmith a/c		12	2
						November	28	Jane Henderson Six months wages	7	10	0
						November	28	Griffeth Stewart Six months wages	3	10	0
						November	28	Earl of Dalhousie six Month rent	7	10	0
						November	28	David Caithness Miller for Meal etc.	3	0	0
						November	28	Mrs Duncan 4 days lifting Turnip		4	0
						November	30	David Mitchell Joiner		16	1
						December	7	Ferguson & Hood Sheep Dip etc.	1	0	2
						December	7	Poor & School Rates		7	0
						December	7	County Rates		5	1½
						December	17	John Milne & Co. Turnip Manure	4	16	0
						December	17	To Mother for Household expenses	2	0	0
						December	17	1 Bottle of Machi[n]e Oil & Nails		2	6
						December	17	David MacLaren Straw for Thatch	3	13	9
						December	17	2 Cows serving at 4/ each		8	0
									£116	6	7



1897		Income	£	S	D	1897		Contra Cr	£	S	D
		Brought Forward	18	16	3½			Brought Forward	72	2	6
March	3	Sold 3 Fat Cattle	45	10	0	February	2	Robert Campbell wintering Ewes	9	12	6
May	6	Sold 1 Stot £13.12.6 les[s] commission 3/6	13	9	0	August	4	Alex Stewart wintering Rams etc.		18	11
June	8	Sold 10 Ewe Hoggs at £1 each less comm[ission] 2/6	9	17	6	October	14	Commission on Sheep Farmers Mart		12	0
August	10	Sold wool 591 lbs at 5½ 1 skin	12	13	11	October	16	House & Harvest expenses etc. paid by William	4	11	5
October	14	Sold 24 Ewes at 24/3 each	29	2	0	October	18	W. Keith Pigs Trough & Tar		8	6
October	14	Sold 30 BF <sup>[49]</sup> Lambs at 13/ each	19	10	0	October	26	Henderson & sons Seedsmen Brechin	1	7	10
			£148	18	8½	October	26	C. Mitchell & Son		16	6
						October	26	Brechin Agricultural & Turnip manure & cake	4	8	6
						October	26	Archibald Stewart Summering 3 Stirks	5	3	6
						October	27	Bought 1 Horse East Mains Balfour	11	2	3
						October	27	Robert Middleton 1 day repairing Houses		2	0
						November	22	George Duncan driving Rams		5	0
						November	28	Susan Grant wages	8	0	0
						November	28	James Mearns wages	3	0	0
						November	29	Earl of Dalhousie Six Months rent	7	10	0
						November	29	John Shepherd Blacksmith	1	18	6
						December	2	Poor & School Rates		2	9½
						December	3	David Mitchell Carpenter	2	10	2
						December	4	Mrs Duncan 6 days work at Turnips		6	0
						December	11	County Rates		2	0
									£135	0	10½



1898			Income			£	S	D	1898			Contra Cr			£	S	D
			Brought Forward	12	8	4	April	15	Robert Duncan winter pasture for Ewes	8	0	0					
March	24		Sold 2 Stots at £13 each	26	0	0	April	15	Household expenses	1	0	0					
March	28		1 Fat Heifer	17	15	0	April	22	George Stewart wintering Hogs	15	16	9					
May	16		1 Cow	9	10	0	April	22	Plants and seeds for Garden		4	0					
May	16		9 BF Weathers	11	0	0	April	25	Bought 2 young Pigs at 17/6 each	1	15	0					
August	12		Wool	12	0	0	May	28	John Shepherd Blacksmith	2	17	5					
October	13		25 Ewes at 25/6 each	31	17	6	May	28	Susan Grant wages	8	0	0					
October	13		6 Gimmers 25/6 each	7	13	0	May	28	Archibald Stewart wages	13	0	0					
October	13		30 Lambs 11/ each	16	10	0	May	28	Earl of Dalhousie Rent	7	10	0					
October	23		1 Cow £11.5/ less commission 2/9	11	2	3	May	28	Hugh Campbell & Son 11 lbs Tea	1	2	0					
October	31		1 Foal	9	0	0	May	31	C. Mitchell & Son	1	4	9					
							May	31	William Napier Corn Bruiser <sup>[44]</sup>	2	10	0					
							June	8	Bought 1 Cow in Calf	14	0	0					
							June	10	John Fraser Saddler		2	4					
							June	11	D. Middleton 4 days at Peats		10	0					
							June	11	Engaging Servants		2	0					
							June	12	To 4 days keep of Cow at Edzell		8	0					
							June	12	Mrs Duncan 14 days at 1/ per day		14	0					
							June	16	David Mitchell Joiner		7	7					
							June	20	Miss Duke Tarfside		5	0					
							June	20	William Glass Moles		3	0					
										£79	11	10					

			£	S	D	1898		Contra Cr	£	S	D
		[blank]						Brought Forward	79	11	10
						July	12	James Marshall Calf Meal <sup>[45]</sup>		12	0
						July	12	2 Bags Coal		4	6
						September	22	Mrs Duncan Harvest work		17	0
						September	22	J. C. Robertson Groceries <sup>[46]</sup>	3	7	4
						October	4	Mrs Gall Nurse	2	0	0
						October	4	James Stewart 20½ lbs dripping		7	0
						October	13	Expenses & Commission at Sale	1	2	0
						October	13	William Reith 2 cwts Cake		19	0
						October	13	Stewart Porter making grave		8	0
						October	22	Robert Duncan Summering mare & foal	4	0	0
						October	22	Archibald Stewart Summering 3 Stirks	4	14	6
						October	23	Farmers Mart 3 Rams at 45/	6	15	0
						October	23	J. C. Robertson Merchant Edzell		7	6½
						October	23	Henderson & sons Seedsmen		17	10
						October	23	C. Mitchell & son	2	8	9
						October	23	William Napier Ironmonger	2	7	0
						October	23	W. & D. Alexander Stationer <sup>[47]</sup>		10	6
						October	23	Brechin Agricultural Co. Cake & Tracle	6	3	4
						October	23	Ferguson & Hood		5	7
						October	23	William Smith Flesher <sup>[48]</sup>		11	4
									£118	10	0½



## NOTES

- 1 This perhaps refers to James Croll, who was a carrier based at the railway station in Brechin and the agent for the North British Railway Company. See *Forfarshire Directory for 1887-8*, Edinburgh, 1887, 174.
- 2 C Mitchell & Son was a grocer, and wine and spirit merchant, based in Swan Street, Brechin. See *Slater's Royal National Directory of Scotland 1903*, London, 1903, 704.
- 3 John Hood was a carter and coal merchant. Based at the railway station in Brechin, he was also the agent for the Caledonian Railway Company. See *Forfarshire Directory*, 1887, 174.
- 4 Black & Johnston was a bookseller, printer and publisher based at 40 High Street, Brechin. See *Forfarshire Directory*, 1887, 182.
- 5 David Moir was based in Lochlee. See *Forfarshire Directory*, 1887, 213.
- 6 Stewart Porter was a mason in the parish of Lochlee. See *Forfarshire Directory*, 1887, 215.
- 7 James Young was based in Swan Street, Brechin. See *Forfarshire Directory*, 1887, 181.
- 8 Oilcake is the mass of fibrous matter left after seeds such as linseed have been pressed for their oil. It was broken into small pieces and used to feed all kinds of livestock, including cattle and horses. See Stephens, H. *The Book of the Farm*, 4th edn, rev. J MacDonald, 6 vols, Edinburgh, 1889-91, I, 258-9.
- 9 Nitre, or nitrate of potash, was used as a cooling medicine and as a mild diuretic for horses.
- 10 Dust was the name given to the particles of meal and husk produced in grinding corn. It was added to livestock feeds, and also used to feed chickens. It was also eaten by humans, in the form of sowens (a dish of oat husks and fine meal steeped in water).
- 11 The lambs mentioned in this and the previous entry were probably sold in Brechin, where a sheep sale was held at Trinity Muir on the second Thursday in August. For a list of all the livestock sales held in Brechin and Edzell during this period, see *The Brechin Almanac and Directory for 1892*, Brechin, 1891.
- 12 This perhaps refers to James Lowden, a farmer at Tarfside. See *Forfarshire Directory*, 1887, 214.
- 13 Benjamin M Bisset was a veterinary surgeon based at 50 City Road, Brechin. See *Forfarshire Directory*, 1887, 184.
- 14 George Farquharson was based at 5 Chanonry Wynd, Brechin. See *Forfarshire Directory*, 1887, 181.
- 15 It was the tradition in Scotland for sheep farmers to provide their shearers with whisky.
- 16 William Black & Son was based at 20 Clerk Street, Brechin. It was a timber merchant (see entry for larch posts, 3

- November 1891), cabinetmaker and upholsterer (see entry for cabinet, 22 March 1889), and undertaker. See *Forfarshire Directory*, 1887, 183.
- 17 The Brechin Agricultural and Trading Company was based in Park Road, Brechin. See *Forfarshire Directory*, 1887, 181.
- 18 Henry Johnston was a carrier based in Edzell. He ran a twice-weekly service between Edzell and Brechin. See *Forfarshire Directory*, 1887, 169, 212.
- 19 Diluted with water, treacle was added to livestock feed to make it more palatable, especially when fattening cattle and sickly animals. It was also valued for its laxative quality. See Stephens, 1889, I, 262-3.
- 20 A memorial arch was erected in Edzell in 1888 to the 13th earl of Dalhousie and his wife, who had both died in the November of the previous year. As this entry shows, money for its construction was collected among the earl's tenants. See Edwards, D H. *Historical Guide to Edzell and Glenesk Districts*, 3rd edn, Brechin, 1893, 13.
- 21 The Brechin Auction Company held weekly sales of fat and store cattle at their mart in Brechin. Their popularity meant that the traditional markets at Trinity Muir were dying out by the late nineteenth century. See Edwards, 1893, 11.
- 22 Henderson & Son was based at the Den Nursery, Trinity Road, Brechin. See *Forfarshire Directory*, 1887, 181.
- 23 i.e. a drill harrow, which was used to loosen the soil between drills and so make the labour of hoeing turnip seedlings easier.
- 24 Meat is being used here in the Scots sense to mean food, which in this case is (probably barley) meal purchased from the local miller.
- 25 During this period, Samuel Allsop, 2nd baron Hindlip (1842-97), leased the deer forest and grouse moors of Invermark from the earl of Dalhousie's tutors.
- 26 William Davidson was based at 1 St Andrew's Place, Brechin. See *Forfarshire Directory*, 1887, 174.
- 27 Tar was used to mark sheep for the purposes of identification, usually with a letter or letters indicating the owner and/or the farm.
- 28 A painter and decorator based at 43 Market Street, Brechin. See *Forfarshire Directory*, 1887, 181.
- 29 This entry suggests that Stewart had been to the annual Martinmas feeing market held in Edzell. See *The Brechin Almanac and Directory*, 1891.
- 30 Based at St Rollox in Glasgow, Charles Tennant & Co. was a major producer of chemicals, including artificial fertilisers.
- 31 William Napier was an ironmonger based at 21 High Street, Brechin. See *Forfarshire Directory*, 1887, 180.
- 32 Stewart Brothers was a wool merchant based in Leith. See *Post-Office Edinburgh and Leith Directory 1880-81*, Edinburgh, 1880, 228.
- 33 A branch line linking Edzell with Brechin, and so with the main railway network of the east coast, was proposed in

1889. The Brechin and Edzell District Railway Act was passed the following year, and the line opened in 1896. As shown by this entry, local farmers were among those who contributed to its starting capital.
- 34 Whitsunday feeing markets were held in both Brechin and Edzell. See *The Brechin Almanac and Directory*, 1891.
- 35 This was probably a barn fanner, which would have been used to winnow threshed grain and so clear it of chaff, broken bits of straw and weed seeds (Fenton, A. Winnowing, drying and milling the grain. In Fenton, A and Veitch, K, eds. *Scottish Life and Society. A Compendium of Scottish Ethnology, vol. 2: Farming and the Land*, Edinburgh, 2012, 733-50, at 733). C Wilson & Co. is possibly Charles F Wilson & Co., an agricultural implement maker based in Aberdeen. The firm also acted as an agent for other implement makers (with thanks to Dr Heather Holmes for this information).
- 36 In Scots law, a tutor is a person appointed to be the guardian and administrator of the estate of a child, in this case Arthur Ramsay (1878-1928), 14th earl of Dalhousie.
- 37 Dr Archibald Campbell resided at Keenie, Lochlee.
- 38 Milne's was a manure and oilcake merchant based in Swan Street, Brechin. See *Forfarshire Directory*, 1887, 181.
- 39 Also known as vetches, tares were grown as a forage crop. They were fed to horses, especially during harvest work, and also used to fatten cattle. See Stephens, 1889, I, 377; II, 255-6.
- 40 He was perhaps related to Thomas Bairner, who was a grocer and spirit dealer in Downfield, Dundee. See *Forfarshire Directory*, 1887, 83.
- 41 Ferguson & Hood was an ironmonger based in Swan Street, Brechin. See *Forfarshire Directory*, 1887, 172.
- 42 Henry Meiklejohn was a grocer and spirit dealer based at 11 Market Street, Brechin. See *Slater's Royal National Directory*, 1903, 704.
- 43 i.e. Blackface.
- 44 Oats were generally bruised before being given to animals as it made them easier to digest.
- 45 Oatmeal, barley-meal and pea-meal were among the foodstuffs recommended in *The Book of the Farm* for calves (Stephens, 1889, II, 37).
- 46 J C Robertson was a grocer and draper based in Edzell. See *Slater's Royal National Directory*, 1903, 801.
- 47 W & D Alexander was based at 41 High Street, Brechin. See *Forfarshire Directory*, 1887, 173.
- 48 William Smith was based in Edzell. See *Forfarshire Directory*, 1887, 215.

## FURTHER READING

The original cash book can be consulted at the Glenesk Folk Museum, Tarfside, where it forms part of a large collection of objects, photographs and other documents that tells the story of the Glen and its people.

The essential ethnological and historical context for the cash book is provided by Margaret Michie's *Glenesk. The History and Culture of an Angus Community*, compiled and edited by A Fenton and J Beech, East Linton, 2000. It is based partly on her *Studies in the History of Glenesk* series, which can be found in the museum's archive along with a range of other secondary works on the Glen and related topics.

For contemporary descriptions of Glenesk, see the works of D H Edwards, for example: *Edwards' Hand-book and Guide to Glenesk and Lochlee*, Brechin, 1876; and *Historical Guide to Edzell and Glenesk Districts*, 3rd edn, Brechin, 1893. See also Coutts, W: *Historical Guide: Brechin and Neighbourhood*, Brechin, 1889; and Paul, J. *Up Glenesk, notes: historical, biographical and poetical*, Brechin, 1894. Detailed contemporary descriptions of Edzell, Brechin and other places mentioned in the cash book can be found in Groome, F H. *Ordnance Gazetteer of Scotland*, 6 vols, London, 1894-5.

For the regional picture, see Warden, A J. *Angus or Forfarshire, The Land and People, Descriptive and Historical*, 5 vols, Dundee, 1880-85; and Valentine, E. *Forfarshire*, Cambridge, 1912.

For biographical details about Archibald Stewart and individuals mentioned in the cash book, see the Census Returns for 1881 and 1891 (accessible online at <http://www.scotlandsppeople.gov.uk>).

Trade directories from the period (in particular the *Forfarshire Directory for 1887-8*, Edinburgh, 1887) contain information about many of the firms and tradesmen used by Archibald Stewart. The annual *Brechin Almanac and Directory* is also a useful source of contemporary local information, as are local newspapers, such as the *Brechin Advertiser* and the *Brechin Herald*.

For farming in general during the period, see Symon, J A. *Scottish Farming, Past and Present*, Edinburgh, 1959; and Fenton, A and Veitch, K, eds. *Scottish Life and Society. A Compendium of Scottish Ethnology, volume 2: Farming and the Land*, Edinburgh, 2011. For detailed descriptions of some of the farming tasks undertaken by Archibald Stewart, see Stephens, H. *The Book of the Farm*, 4th edn, rev. J MacDonald, 6 vols, Edinburgh, 1889-91.

The glossary was compiled mainly using the *Scottish National Dictionary*, eds. W Grant and D A Murison, 10 vols, Edinburgh, 1931-76, which can be consulted online at: <http://www.dsl.ac.uk/>.