

Strategic Change at the Hospital Saint-Jacques at Le Roeulx (Belgium), in the 17th Century, from the Account Book of Sister Magdelaine Delcourt.

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Abstract :

Prior to going on Crusade in 1202, Baldwin, bailiff of Le Roeulx, gave his house and associated income to found a hospital in the hope of saving his immortal soul. The original objective of the hospital was for the sustenance of pilgrims and the poor. However, few pilgrims availed themselves of its facilities. The mission was then revised to look after the poor and to shelter the sick. By the 17th century administration was in the hands of the Augustine Sisters of Ath. Sister Magdelaine Delcourt, the nun in charge, has left us an *Account and Information*, covering the period 1625 to 1627. This gives a vivid picture of the financial and other affairs of the organization for that period. The archaic nature of this record makes it largely inaccessible to the modern reader: this paper renders it legible to current researchers.

Keywords :

Camino de Santiago de Compostella, charge and discharge accounting, medieval hospital, common unit of account, roman numerals.

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Introduction :

This paper is based on the accounting records of the Hospital Saint-Jacques which are preserved at the Public Social Welfare Center (CPAS) in the town of Le Roeulx. In their present form they are highly inaccessible (for reasons detailed in a later section of this paper). Our main purpose is to make this data accessible to current researchers and to other interested readers.

Fleischman and Radcliffe (2005) describe the current state of historical accounting research in terms of a dichotomy between the “traditional” and the “critical” approaches, where the traditional may be seen as reporting on actual accounting in past ages, while the critical extends that process to contextualize it and relate it to wider sociological, political and economic paradigms and, perhaps most importantly, introduces (or enhances) a theoretical dimension. This paper falls into the former, traditionalist, approach. We report on the records of one particular entity without making any claims to consider the implications in a wider sense. Fleischman and Radcliffe (footnote to p.64) make specific reference to the contents of French Archives having seen the light of day recently: this paper follows that theme in a Belgian context.

The origins of the Hospital Saint-Jacques at Le Roeulx

Baldwin, bailiff of Le Roeulx, before going on a crusade with the Count of Flanders and Hainaut, handed over his house and the related income to his lord to found a hospital.

The lord Eustachus III accepted the resources and in addition granted goods to ensure the hospital’s functioning. This hospital was designed to provide hospitality to the poor and to pilgrims, which was why it was dedicated to Santiago de Compostela. Pilgrimages generally and the pilgrimage to Santiago de Compostela in northern Spain (the Camino) in particular, were extremely popular in the Middle Ages.

“The stream of pilgrims peaked in the eleventh and twelfth centuries when about half a million people made the pilgrimage and when many of the towns and cities along the Camino were built” (Davis, Cole and Hnatiuk, 2009).

At that time the population of Europe was around 50 million, so the proportion of pilgrims was around 1% of the total population. In modern times, the Camino attracts over 100.000 in regular years and over 200.000 in years denoted as *holy* by the church. As the population of Europe is now over 700 million (UN estimates, 2017), the proportion is significantly smaller, but it is still a lot of pilgrims.

In the 17th century, after the *Reconquista* (the end of the Islamic occupation of the Iberian Peninsula) and the religious wars, pilgrimage became less popular. Because there were insufficient pilgrims visiting the hospital, it became necessary to formulate a new purpose. The running of the hospital was handed over to Augustinian nuns. The essential role of nuns was to take care of sick: they were to provide good food, a clean environment, comfort and care for the soul to pilgrims and the poor. This revised strategy has continued to the present day.

A review of the *Account and Information* given by Sister Magdalaine Delcourt and dating from the early 17th century, presents an image of a time of transition, and informs us how patients were treated, accounting practices, prices of goods, weights and measures, food habits and the life of a hospital, which was already seen as an economic entity at that time.

The history of hospitals in the regions corresponding to modern Belgium does not begin until the Middle Ages (Hauquier, 2001, p.19). These were hospitals (hostels) for pilgrims and for poor travelers, rather than the modern usage of the word hospital (which would only be an establishment intended to provide medical care to the sick). The reader should understand the term 'hospital' in its etymological sense, that is to say, a place where one offers hospitality. This hospitality was inspired by the Rule of St. Benedict, written in about the year 540, to guide the monastic life. This rule contains a paragraph: *From hospitibus suscipiendis* (§53: guests receive) inspired by the Gospel of St. Matthew:

"For I was hungry and you gave me food; I was thirsty and you gave me to drink; I was a stranger, and you welcomed me to your house; I was naked and you clothed me; I was sick and you visited me; I was in prison and you came to see me. The righteous will answer him: Lord, when did we see you hungry and gave you food... and did we welcome you in our house ? Verily I say unto you, inasmuch as you did it to the least of these my brethren, it is to me that you did " (Rule of St. Benedict, par. 53).

This paragraph regulating to the reception, cooking, accommodation and administration of monastic hospitality provides that all guests arriving will be received as Christ in person.

This rule is of great importance in the development of medieval society, particularly monasteries, and, in the context of the crusades, and it was the origin of the foundation and the organization of the Le Roeulx hospital in the year 1202.

Le Roeulx is a small town in the province of Hainaut (Walloon Region), located off the main roads about fifty kilometers south of Brussels. It was part of an ancient forest, which served as a haunt for gangs of malefactors and brigands.

The town dates back to the year 655 when an Irish monk named Faelan (now Feuillien) was assassinated. The memory of Faelan became the object of a cult and would be the origin of the construction of an abbey in 1125. Around this abbey would develop the domain of Le Roeulx, whose limits constitute a bailiwick, the county administrative district of Hainaut.

At the end of the twelfth century Baldwin IX, Count of Flanders and Hainaut, decided to go to Jerusalem in response to the appeal made in 1198 by Pope Innocent III who preached a new crusade (1202-1204, the 4th crusade). This crusade eventually ended with the fall of Constantinople and the election of Baldwin IX of Flanders as emperor of the East under the name of Baudouin 1st.

In Le Roeulx, the bailiff Baldwin, who was preparing to follow the count to the Holy Land, organized his departure and delivered his house and its outbuildings to Eustachus III, (the local lord, from whom he held his fief) to found a hospital and thus ensure the salvation of his soul (Hauquier 2001, p.19).

The religious-political context of the time is described in the annals of the province of Hainaut County

"...in 1202 it was nice to see the provisions that were in Flanders and Haynau for this long and religious journey: the people of the Church on one side devoted themselves to public fasts, prayers and procession, often singing this psalm of David: Deus venerunt gentes...

The nobility, on the other hand, in addition to the great disposition which they made for their journey, were likewise exercised in the works of piety, founding masses and hospitals, as was done in the town of Roeulx by a lord called Baudouin, who, undertaking the journey gave his house in the Roeulx with the necessary revenue to found a hospital, from which he gave Superintendency to the Abbe de St Foeillan and three aldermen, with power to establish a master or administrator there, with the consent of Eustache lord, as if seen by authentic letter" (Archives of Hospital Roeulx (AHR), 1648, p.263).

The letter of foundation of June 1202 specified how Baldwin made his fief to the lord for a charitable work that was intended for the reception of the poor and for pilgrims. In medieval times a fief was an agreement between a lord and a lesser person that he would be granted land and income, in return for which he would be obliged to render service, such as proving men-at-arms when the lord went to war (Merriam Webster, 2019). In this case he was surrendering those lands and income.

Under the terms of the agreement, the aldermen of the Le Roeulx were required to name three men who, with the abbot of Saint-Feuillien, would be charged with choosing the people who would receive the poor and pilgrims. Eustachus III gave his consent and approved the gesture of his vassal and provided the hospital with goods to support its existence: land and rents of corn and money.

Other donations followed, including one made by Arnould of Winti in 1216 leaving tithes of the village of Thieusies, and the use of a chapel for the Hospital (AHR, 14.4). The archives of the former Saint-Jacques Hospital donation include fifteen charters covering years from 1202 to 1336. Though the originals are in Latin, there exists a translation done by the sisters in 1720 (AHR, 1720).

Founding role of the Le Roeulx Hospital

From the beginning of its history, the hospital at Le Roeulx took the name of Saint-Jacques: we know this because in the thirteenth century the charter of the abbey of Saint-Feuillien mentions as "*hospitalized in honor of Ruez beati Jacobi Apostoli constituti*" (Friart, 1991).

The pilgrimage to Santiago de Compostela is much earlier than the Crusades and takes place in the context of the *Reconquista*, the reconquest of Christian Spain over Muslims.

In the time of Charles Martel and Pepin the Short, the Islamic Emirate of Cordoba gradually occupied nearly four fifths of the Iberian Peninsula. To the north-west, (towards Finisterre), the kingdom of Asturias struggled to escape the Muslim domination, and risked being cut off from the Christian world at any moment. After Charlemagne completed the reconquest of Spain (Pamplona was captured in 778) and raising of the siege of Zaragoza, a rumor began to spread: the tomb of the apostle James, who had evangelized Spain, was found thanks to the clarity of a miraculous star near Iria Flavia (today *El Pardon*) in Galicia.

Tradition also relates that during the battle of Clavijo in 844, the saint appeared in the form of a dazzling knight, charging the Moors alongside the Christians. This appearance made him the leader in the fight against the Muslims, and soon became the spiritual leader of the *Reconquest* (Bottineau, 1983, p.14).

The pilgrimage to Compostela was popular from the twelfth to the fifteenth centuries, but almost nothing is known about the passage of pilgrims through Le Roeulx.

The hospital accounts for this period have disappeared and the few documents that remain show only a little information.

In modern times, it is the practice to follow specific well served routes, such as the Camino of the North, or the Camino Frances, but the medieval tradition was to start from home, wherever that might be, and follow any available route, so Le Roeulx may have been en route for some pilgrims.

Management practices at the Le Roeulx hospital

Few documents remain to illuminate the first four centuries of the institution, but according to historiography it is known that the beginnings of the hospital were difficult. Indeed, during the thirteenth century and again in 1413, appeals were launched to address its poverty (Friart, 2015, p.226).

The operation of the hospital was entrusted to seculars: lay brothers and lay sisters caring for sick and needy pilgrims (Hauquier, 2001). The chaplain was to live off the proceeds of the farm of the hospital. He served three times a week, selected those who would be supported and he welcomed the poor passers-by. He was also responsible for reporting the affairs of the hospital. The sisters took care of those who had been admitted, while the brothers worked on the farm. They were assisted in this task by laborers. The steward of the house, assisted by her maid, sold butter, cheeses, eggs, and oversaw the granaries. In 1556, there was only one sister, Sister Péronne, and there were no brothers. The last chaplain, Martin le Bon, resigned from office in 1598. Sister Péronne, the last secular in active service at the hospital, died. The situation was desperate (Hauquier, 2001). The poor women who lived there were left to their own devices, without resources. Vagabonds come to lodge at night. Their attitude as well as the thefts they commit in the neighborhood posed serious problems.

As early as 1615, Claude de Croÿ, the Count of Le Roeulx, was worried about this situation and decided to remedy it by bringing in nuns to carry on the affairs of the hospital.

He first appealed to the nuns of Soignies who were of the order of St Francis, but in vain. He then appealed to the Augustinian Sisters of La Magdelaine at Ath, with greater success.

In 1625, when the sisters arrived, the hospital was in a state of disrepair, the roofs of the buildings had holes in them and the windows were broken, even those of the chapel. Thieves had stolen building materials: the farm and gardens were rented out (Hauquier, 2001).

Yet in 1606, the chapel was roofed with slate (AHR, 16.5) and in 1617 tiles were ordered to repair the hospital buildings: this suggests that the buildings were being maintained at that time. The arrival of the first four sisters: sister Magdelaine Delcourt, sister Marie Sapureux, sister Catherine Blanchart, and Sister Jeanne du Castillon in 1625 were welcomed by Count de Croÿ, (but not without difficulties from officialdom) and lead to a new start for the hospital's activities.

Before the arrival of the sisters, the rents were collected, but the revenues were diverted for various causes foreign to the aims of the hospital. This included payment to the midwife of the city, payment to the schoolmaster, payment to the rector of the college, accommodation of the preachers at Advent and Lent. The city authorities even decided to rebuild the bell tower of the main church and recast the bells following a fire in 1606 and in 1618, to restore the entire Chapel of Our Lady of the Fountain with the revenues of the

hospital. That is why the sisters were greeted with frank hostility by the authorities, who saw an important source of income being tarnished while the population was satisfied with their arrival. Hence the trial which will begin 4th July 1626 by a sentence pronounced in Mons on 11th July 1627.

The trial brought little change, but would clarify the relationship between the various civil and religious powers and the count. The receiver in charge of finances, meanwhile Bourgmestre Francois Hecq, would return the cash he had on hand and was sentenced to 3 days in prison. The parish priest Philippe Piermant was moved to Wallers (Northern France).

The arrival of the sisters will lead to a real redeployment of the hospital's activities. With the same income, the Sisters managed by their good management to maintain a congregation of 12 nuns and in addition to manage a hospital of 10 beds, to teach the girls, to visit the sick of the city, but also to build in one century all the current buildings (Ramlot, 2010).

Accounts and information from the hospital

The five meters of old archives that are kept at the Public Social Welfare Center (CPAS) in the town of Le Roeulx do not give us the accounts from the beginning of the existence of the hospital, a period that would correspond to the time of the most active pilgrimage to Compostela. The earliest account is that of the year 1469 (AHR, 14,1). This one, like all those until the year 1800, are made up of notebooks of format of about 21 x 31cm containing a variable number of sheets of paper numbered in the upper right corner and completed with posting on the front and back (28 folios and more). The cover of these signatures consists of a sheet of paper of a slightly larger size, the four folded edges of which are reinforced vertically by a slight lateral seam.

These are not financial reports, as we would understand them today, but are mainly lists of receipts and payments. They are each called the *Compte et Renseignement (Account and Intelligence)*. These begin with the different receipts, and continue with the cash outlay. After a separation of a few pages marked *vacat*, revenue and expenditure in respect of wheat is found. Besides their appearance, these accounts present some repeated characteristics year after year.

The common unit of account from the Middle Ages to the end of the Old Regime

In spite of the great variety of currency of all origins circulating in the County of Hainaut, the unit of account used in all the books of 1469 until the adoption of the franc is the livre (pound) and its subdivision, the denier (penny); 1 livre = 20 sous = 240 deniers.

The livre is represented by the symbol £ . The sou (or sol) is represented by the Greek letter β, the denier is usually written: *denj*.

This is the medieval monetary system, which originated in the eighth century at the time of Pepin the Short, Charlemagne's father (Baerton,1999, p.33, Groseclose,1961, p.59, Chown,1996, p.23) and was also the system used in England in the Middle Ages and up to 1971.

This system of money was based on a piece of silver, theoretically of one-pound weight (hence the designation “livre” in French or “pound” in English), but actually a one-pound weight of an alloy of silver and some base metal such as copper. This was beaten out into a flat sheet and 240 silver pennies (or deniers), were then struck from it. Clearly, although one-pound weight of metal had given rise to 240 silver coins, it was no longer a pound of silver. There were two reasons: firstly, the purity (or fineness) was less than 100%; secondly, not all the original pound of silver ended up in the pennies. The monarch retained some of the value (seigneurage) for the privilege of having his image and name on the coin (thus guaranteeing its value), and the moneyer retained another portion to pay for his work in minting the coins. Even in Roman times, the temptation to debase the coinage by reducing the silver content proved unavoidable. Writing of Christ's saying: render unto Caesar that which is Caesar's (Matthew xxii,17-21) :

“The Roman coin in the account was a denarius, at that time of relatively pure silver and the Imperial standard of account. Before the close of the (Roman) epoch however, it had been debased to a piece of copper and the lowest status in the monetary scale.” (Groseclose,1934, p.1).

Until 1667, when Louis XIV abolished the difference, there were even two different livres in use in France, each of a different weight and a different fineness (Groseclose,1961, p.57).

The decimal system was not used in the Middle Ages, neither for money, nor for units of measurement of surfaces or volumes. There were not ten in ten, but twelve in twelve, or twenty in twenty. Thus eighty-one (quatre-vingt-un), eighty-six (quatre-vingt six) or eighty-five (quatre-vingt cinq) were written as is still done in Belgium. For another example, the name given to the hospital founded by St. Louis in 1260 to care for three hundred blind people was called the *Quinze-vingts*.

The use of Roman numerals

One might be surprised at the use of Roman numerals, presented cursively in the accounts of the Hospital Saint-Jacques of Le Roeulx in 1625, more than 600 years after the first contacts between the Arab and Christian world in Spain. In the year 900, the Middle East, North Africa and Muslim Spain were at the center of civilization. Decimal calculation was among the elements of that civilization, at a time when the Christian west still used Roman numerals.

The first tentative intrusion of Indo-Arabic numerals dates back to the turn of the first millennium (Schärlig, 2010, p.110). The oldest Arabic numerals attested in Western Europe are in two Spanish manuscripts and date respectively 976 and 992. The first is the *Codex Vigilanus Escorial* (loc.cit.). It took two centuries for the Indo-Arab figures to enter the commercial world (Leonardo Fibonacci in 1202) and in the world of intellectuals, and even more than three centuries for their standardization through printing. Thus, from one place to another, from one social milieu to another, the transition took place only gradually. Schärlig also noted that the accounts of the work at Notre-Dame in Strasbourg (i.e. those responsible for building the cathedral) were kept in Arabic numbers from 1570 (op.cit. p.112).

Curiously enough, at the Hospital Saint-Jacques of Le Roeulx, an economic unit dependent on both the religious and the seigniorial domains, we will find the use of Roman numerals written until 1625 and maybe beyond. By the eighteenth century, the accounts were kept in Hindu-Arabic numerals. The figures in the *Compte et Renseignement* are written in cursive Roman numerals, but inconsistently and without vertical alignment. Despite the use of the abacus, this would make calculations difficult. Hindu-Arabic numerals were not, however, unknown to Magdelaine Delcourt: in 1625 she wrote the date as “j625”=1625.

Completion of the *Account and Intelligence*

The journals, which must have been kept as a daily record of the receipts and expenses and to justify the existence of the available money, as well as the supporting documents of this account (1625-1627), have not survived. This study focuses on the year from 1st October 1625 to 30th September 1626. In the appendix we list the surviving accounting information for years prior to 1625.

Account and Information of Sister Magdelaine Del Court, Mother of the Hospital du Roeulx for three years beginning on October 1st 1625

Like all the notebooks found since those of 1469, it begins with a formula that hardly varied over the centuries.

ACCOUNT AND INFORMATION

That the reverend prelate of the church and abbey of St Feuillien and the administrators of the hospital of reux deed and make Sister Magdelaine Delcourt mother of this hospital, to faithfully receive property and rents and revenues belonging to this hospital, God and St. James, which is situated in the suburbs of the town of roeux of all that which was to be received and all the just payments during the term of three years commencing from the first of October, 1625, to the last of September (unread.), as it appears.

The review of the *Account and Intelligence* delivered by Sister Magdalene Delcourt gives us a picture that may be untypical of the life of the hospital, which was in a period of transition, but it informs us about the provision of medical care at the time, accounting practices, the price of goods, weights and measures, dietary habits and also reports on the activity and life of this hospital.

The specifications of the *Account and Information* takes two forms: a monetary accounting of revenues and expenditures, but without a balance, and accounting in kind expressed in revenue and expenditure of grain, but without initial or final inventory.

Cash receipts from Magdelaine Delcourt's account

Revenues classified under different accounts are reproduced in the order presented in the book.

The work of an auditor often refers to errors and corrections made to the accounts. Some mistakes have remained as one can see an example in the account of portfolio xvj in the appendix.

Description	Original amount	Modern notation	Ref. AHR 16.14
<i>First</i> (follows a list of annuities and inheritances described briefly)	CL XXIIIJ £ XI β X d.	£ 174.59	v (r)
<i>Other receipt: annuity given by the late Sire Jean preuosz</i>	V £ IX β VJ d.	£ 5.48	vj (r)
<i>Other receipt: inheritances and annuity</i>	C XXI £ X β IX d.	£ 121.54	viii (r)
<i>Other receipt: for rent receivable due in the city of Triviere both capons and money</i>	LX £ IJ β VJ d.	£ 60.125	ix (r)
<i>Other receipt: for rent receivable each year in the towns of Maurage, of Haisn and Bracquegnies</i>	III ^{XX} V £ VI β 3 d.	£ 85.31	x (v)
<i>Other receipt: for rent received from the late Sir J preuosz for the year in various places</i>	CIJ £ XV β IX d.	£ 102.79	xii (r)
<i>Other receipt: for a legacy belonging to this hospital for nine and six years after the person declared it</i>	IJ ^M IX ^C LVJ £ III β	£ 2,956.15	xvi (v)
<i>Other receipt: for the renting of chaussy land owned next to this hospital</i>	XV ^C XV £	£ 1,515.00	xvj (v)
<i>Other receipt: farms during the term of the account by consent of the directors,</i>	CXX £	£ 120.00	xvii (r)

<i>the account of our prelate St Feuillien and others</i>			
Total		£ 5,140.98	

The first receipt account (sheet v (r)) has no title. Like all other accounts, it starts with the word *First (Premier or Première)*.

The receipts are for rights, not clearly defined, involving property located near the hospital such as:

“wild hops outside the binchoise door of the city, home and heritage on good land outside this the hospital, seven meadows and poplar plantations near the windmill of Rœux, home and garden outside the niveloise door...”

The existence of rights on land and farms belonging to the hospital and other censuses and capons is justified by charters and donations and inheritances which are inventoried in a *cartulary*, a kind of cadastral survey established by the regulator of rights. The cartulary is more accurate than the wording of the accounts. These same rights are taken up in a *chassereau des rentes* (rent-roll). Several cartularies and *chassereaux* exist in the archives of the Hospital Saint-Jacques du Roeulx.

These receipts are due half-yearly on Christmas Day and Sint John Batiste Day and are identified here for three years.

The receipts for the annuities given by the late Lord John in the folio vj (r) and folio xiiij (r) appear to correspond to property situated in the town of Le Roeulx.

The income received *in the city of Triviere* (folio jx (r)), (but it was really only a village), is partly in cash and partly in capons (poultry). These capons are measured in money:

“One capon and a half at twenty sols each for three years: iiij (4) £ x (10) β.”

In the Middle Ages, tradition was that serfs and peasants raised a capon only to offer it to the lord as a sign of allegiance. We see here that this tax was transferable to a charitable institution.

The receipts collected from the villages of Maurage, Ville sur Haisne and Bracquengnies, (folio x (v)) include a receipt payable in kind on Christmas Day and in money on Saint-Feuillien Day:

Description	Original amount	Modern notation	Réf.AHR
			16.14

<i>Jean Bertou on his home and inheritance at the town on haine each year on the day of Christmas two capons (illi s value) one and a half chickens (illi s value), one ninepenny bread, and one My of oats 20 £</i>	<i>XJ £ VIIIJ β</i>	<i>£ 11.40</i>	<i>x (v)</i>
		<i>£ 6.34</i>	
<i>And on St Feuillien Day ijβ iijd (2β 3d.) each year for three years</i>	<i>VJ β IX d</i>		

The largest amounts come from farms and lands belonging to the hospital, and rented out for nine and six years (Folio xvi (v)).

The most important receipt that has been observed is described as follows:

Description	Original amount	Modern notation	Ref.AHR
<i>From aubert bouchain for the tithes of bermerrains each year ij^c XL (240) for three years</i>	<i>VJ cent XXX £</i>	<i>£ 630.00</i>	<i>16.14</i> <i>xvi (v)</i>
	<i>Deleted and corrected by the controller (auditor) to :</i>	<i>£ 720.00</i>	
	<i>VII cent XX £</i>		

Dismage (in the original) is tithing (from the Latin decima, tenth) the required contribution in support of a Christian religious organization by the Church, while Bermains (Bermerain) is a village of Hainaut County south of Valenciennes, located 63 km from Le Roeulx.

The account folio xvj (v), whose content is provided in note xiv, refers to dismes (tithes) and painage. Painage (or pannage) is the right to let pigs feed in the forest.

These recurrent resources, coming from properties belonging to the hospital and from rents resulting from rights acquired by inheritance, were established in 1625 at less than 2,000 pounds a year.

The existence of rights over land and farms belonging to the hospital and other farms and of chickens is justified by donation charters and legacies that are inventoried in a *cartulary*, a type of cadastral records kept by the regulator of rights. The cartulary is more precise than the wording of the accounts. These same fees are included in list, or extent, of rents.

Several cartularies and extents, more or less carefully kept and decorated, exist in the archives of the Hospital Saint-Jacques du Roeulx.

With the permanent resources of its rents and land, the Hospital Saint-Jacques carried out actions for the support of the sick.

(The following receipts are not presented in the order in which they appear in the book, but are classified according to their nature).

Description	Original Amount	Modern notation	Ref. AHR 16.14
<i>Other receipt of money of St Jacques, received from recipients who handled the assets of the hospital before the arrival of the Sisters and other items listed as sold by Sister Icelle</i>	XVIIIC XXVIIJ £ I ß	£ 1,828.05	xx (r)
<i>Other receipt: of money for wheat sold both to the censer and a little from other people</i>	IIJ C XIIIJ £ XV B	£ 414.75	xxv (v)
<i>Other receipt: for wood sold during the term of this account</i>	IIJ C IIIJ ^{xx} VIIJ £ VJ ß	£ 488.30	xxv (v)
Total		£ 2,731.10	

The receipt included in the scope of Saint-Jacques included the sum retained by the receiver François Hecq at the arrival of the sisters, sales of cow leather, beef leather, hide skins, black, white and gray cloth, cut wood and two scapulars.

Quite remarkably, the receipt for wood sold includes a non-monetary '*pour memoire*':

Looking at the four oaks that have been cut down on the woods of the hospital and that have been kept to meet the needs of the building such as two apple trees near the oratory and other wood sawn for various work that it has been agreed to saw to make the house habitable.

Memory

The arrival of the sisters also endowed the hospital with special resources:

Description	Original Amount	Modern notation	Ref. AHR 16.14
<i>Other receipt of money given for the religious instruction of girls</i>	IIJ ^M VIIJ LXXIX ^C £ B XII	£ 3,879.60	xxi (r)

However, as in any business, some income was not collected:

Designation	Original Amount	Modern notation	Ref. AHR 16.14
<i>Payments made by any of the parties heretofore named in full revenue, but not received for the reasons set after and other payments stolen</i>	IIJ ^c XXXVIIIJ £ VIIJ B VJ d.	£ 338.33	li (v)

What can be inferred from this entry is the use of the charge and discharge (CDA) system of accounting, as was normal in the Middle Ages. In a charge and discharge accounting system the responsible agent (here, Sister Delcourt) would “charge” herself with the rents and other amounts theoretically receivable, and then “discharge” herself of them by showing that they not been received for some valid reason (here, specifically, theft), or discharge herself by showing that they had been used for legitimate payments, passed on to her principal, or still existed as assets.

“In ancient times ... and much later, systems of accounting did not engage with the written word. A “visual and oral system” of exchequer accounting...originated in 12th century England...wherein the sheriff accounted for collection of the king’s revenues based on procedures that became known as CDA. It was originally made operational through the use of tallies, the checkerboard, counters, and the spoken word, arrangements which had particular attraction in a less literate society ...A written system of CDA was also used for exchequer accounting purposes in the 12th century and was widely adopted by the priories and monasteries of England from the 13th century onwards” (Noke, 1981, cited in Edwards, 2011, p.3).

The charge and discharge system is not, however, complete here, as there is no mention of the ending balance, which would complete the *discharge*.

The examination of the accounts of receipts of all kinds reveals that no money was obtained from the poor or pilgrims who were received at the hospital Saint-Jacques du Roeux.

This tradition is, in principle, still alive, for the accommodation of modern pilgrims who make the pilgrimage of the Camino of Santiago de Compostela, and who can stay at various parochial albergues without cost (or very cheaply). In northern Spain, on the *Camino francés*, nothing is asked for accommodation, you can feed at them for free by taking food from the fridges, food which was left by previous travelers. Fridge inspection is a normal process. Hence perhaps the term *the Spanish inn* where one eats what one brings.

The total of the money receipts, after having arbitrated certain calculations, was valued at the sum of 12,090 livres, 2 sous and 1 denier, of which the uncollected sum of 338 livres 8 sols 6 deniers should be deducted, leaving 11,751 livres, 13 sous and 7 deniers (£ 11,751.68) net revenue.

Money spent in Magdelaine Delcourt's account

In a rather surprising way the Account and Information begins with an expenditure that has nothing to do with the subject of the hospital. The sisters had difficulty in obtaining acceptance by the authorities of the town, since the first account of expenses relates to the expenses of the trial that the nuns had to face:

Designation	Original amount	Modern notation	Ref. AHR 16.14
<i>First amount made for the cases of the victim brought against the sisters and for the fees of the receiver spent during the trial</i>	VJ ^C XXXVIJ £ B XIII	£ 637.65	xxvj (v)

The sisters were victims of rivalries between the administrators of the hospital and the Count of Croÿ, who had brought them from Soignies, and who supported them despite the recriminations encountered.

They are accused of using the income of the hospital for their own benefit, whereas in accordance with the letter of foundation, this income accrues to the benefit of the poor. Because of them, the pilgrims and *"other beneficiaries cannot be helped in such a calamitous time"* and accuses them of conducting *"gay life"* (Hauquier, 2001, p.32).

The sentence of the Court of Mons was hand down in June 1627: the accusations directed against the sisters were judged neither admissible nor well founded.

The other expenditure accounts are grouped here so that we can see certain aspects of the life of this institution such as expenses incurred to meet the goals of the hospital, current expenditures, sustainable spending that we call investments.

[Expenses incurred to meet hospital goals](#)

According to the founding charter, the hospital must welcome the pilgrims and help the poor.

Home of the pilgrims

The Account and Information of 1625-1627 does not mention the arrival of any pilgrims and presents no expenses for this purpose.

The pilgrims passing through Le Roeulx were few; the neighboring towns of Nivelles (which still has a Saint-Jacques district) and Binche were considered more attractive.

We might add 11 pilgrims in the accounts for the years 1643 to 1649 (Hauquier, 2001, p.46). A table for the period from 3rd February 1735 until 2nd January 1764 noted the passage of 65 pilgrims over a period of 29 years (AHR, 30).

The Reconquista completed in 1492 by *the Catholic Monarchs* (Ferdinand II of Aragon and Isabella of Castile) and the taking of Granada, made it less necessary to express religious penance or judicial punishment through the pilgrimage to Compostela. Against this situation, the Reform in the 16th century condemned pilgrimages amongst other things. However, the Council of Trent, in its decree of 2 December 1563, again endorsed the worship of the saints and their relics, largely reinstating the pilgrimage as a worthy religious observance.

After the pronouncement of the sentence in favor of the sisters by the Court of Mons in June 1627, certain provisions relating to the organization of the hospital were reviewed.

They then became responsible for holding school and a choir for Notre Dame.

The sisters would receive and house the poor and pilgrims provided they had adequate letters or certificates, while they were to reject vagrants (Hauquier, 2001, p.33). These letters and certificates were always provided to justify the pilgrimage to Compostela, to be recognized as a true pilgrim one must be a carrier of a "credential" reflecting all the way-points passed through on the journey to Santiago and which ensured arrival in a penitent state.

To help poor people

What appears to be more constant and permanent in the history of the Hospital Saint-Jacques at Le Roeulx, is aid to the poor. The Public Centre for Social Assistance (CPAS) of the city of Le Roeulx now fills this role, but carries out its work in the Hospital Saint-Jacques, that is, on the same premises.

The accounts of 1555 show us that, upon presentation of a note signed by the pastor or the aldermen, the hospital gave beer, bread, firewood and money to the poor. The poor also had the opportunity to be housed in the hospital where they would be fed and cared for. When one of them died, his or her funeral was paid for by the hospital. For example the hospital paid the pastor "*for the services for three poor dead at the hospital*" and "*gravediggers*" to dig their graves (AHR, 1555, 15.2).

Before the sisters arrive in Le Roeulx, the people were accustomed to receiving charity from various sources. From 1625 onwards, these donations gradually decreased and the sisters used the income of the house Saint-Jacques for that purpose.

Description	Original Amount	Modern notation	Ref. AHR 16.14
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<i>Other payments made: to people for bread from this hospital</i>	IX ^c XXXVJ £	£ 936	xxxii (r)
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The examination of this account reveals that the bread was granted for 3 years at a rate of £ 24 per year to 13 families. Alms and other aids to the poor appear in other expense accounts.

Healing the sick

The founding charter of the Hospital Saint-Jacques of Le Roeulx does not provide care for the sick, only the support of pilgrims and the poor. Lack of pilgrims and the arrival of the sisters led the hospital to redefine its mission and strategy. From 1625, the new mission is defined by the sentence of the trial.

The Augustinian nuns became responsible for receiving all the sick and the poor inhabitants mainly from Le Roeulx, provided that they presented a signed note, if not by the superintendents of the hospital, at least by the priest (Hauquier, 2001, p.48). Only vagrants were denied. Their capacity was ten beds (Hauquier, 2001, p.101).

There was some opposition from the superintendents about the admission of the sick. The decision was that under their rules, they must not admit those with contagious diseases (AHR, 1776, 17-112).

The essential role of religious institution was to take over the care of the patient completely: they provided him or her with food, cleanliness and comfort. In addition, the care of the soul was part of the services offered (Hauquier, 2001, p.54).

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>Other expense made: for medicine and bleedings that the doctor that provided for both the sick and for nuns</i>	C XXVIJ £ II B	£ 127.10	lxxiii (r)

Examination of the accounts from 1625 to 1627 reveals a particularly low expenditure for the actual medical expenses. These costs relate mainly to the care given to the sister Jeanne Castillon. This nun died almost ten years later in 1636, along with sister Marie Sapureux, both from the plague that raged in Hainaut between 1635 and 1640.

Other expenses not directly related to the social goals

After regrouping expenditure under the social goals of the hospital, we continue our analysis based on the nature or destination of the other expenses.

Expenses for divine office

Description	Original Amount	Modern notation	Ref. AHR-16.14
<i>Other Payment: for the Divine Office</i>	V ^C XI£ X BVI d	£ 511.53	xxxij (v)

The expenses relate to certain ceremonies where celebrants are paid, such as the Mass for the dedication of the chapel, thirty Masses sung for the soul of sister Catherine Blanchart who died a month after her arrival, six Masses sung for the religious vestments, purchases of pints and half pints of wine for divine offices, ornaments in white damask, and a silver ciborium with a gold ring (Hauquier, 2001).

Expenditure on Food

These accounts do not distinguish between spending on the poor and sick pilgrims and food for the sisters. This was normal for that time, where the accounting concept of *entity* did not distinguish between the diverse activities of the institution.

Designation	Original Amount	Modern notation	Ref. AHR 16.14
<i>Other payments made during the term of account for several goods such as fat, hops and eggs</i>	VIII CL XX £ IIIJ II B VI D.	£ 874.13	lv (r)
<i>Other payments for beer and wine consumed at the hospital for teaching sisters, treatment of counselors coming and going from the hospital for the care of the sick and others</i>	II ^C LV J £ IIIJ	£ 256.15	lxii (v)
<i>Other payments for butter consumed during the term of this account</i>	XV ^C IIIJ VI £ VJB	£ 1,586.30	lxv (r)
<i>Other payments made for grain during the term of this account</i>	IX ^C XX VIIIJ £ XVI B IX D.	£ 929.84	lxvij (v)
<i>Other payments made for meat for the treatment of the sick and the conventuals</i>	II ^M LIX £ I B VJ	£ 2,059.08	lxxi (v)
Total		£ 5,705.50	

We can, merely from the wording of these accounts, imagine the variety and richness of food in butter, fat and meat. The sisters raised chickens, but not in sufficient numbers because they had to buy eggs. Wine and beer were consumed to further the professional work of the sisters. When a sister took the habit and she took her vows, she could invite her family to attend the ceremony. Wine was also available to those counselors who advised the hospital about their business and upon receipt of the payment of legacies. Among there were purchases of grains, of oats and sturgeon (Hauquier, 2001, p.63).

Heating costs

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>Other expense for the heating the conventuals and the sick</i>	IX ^c XX ^{III} £	£ 980	lxxv (r)

Heating is a significant sum, according to the report of the hundreds of fagots used at £ 9 the hundred, probably used for food preparation as well as the comfort of the occupants.

Spending on hay, oats and straw

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>Other payments made for hay, oats and straw</i>	Illegible	£ 207.95	lxxiii (v)

The conventuals raised milk cows, oxen and pigs. After they had been slaughtered they sold the skins. We may presume that the residents ate the rest.

Capital Expenditure

Description	Original Amount	Expenses	Ref. AHR 16.14
<i>Other payments made for a cauldron necessary for the house</i>	IJ ^c LXII £ B XVJ	£ 262.80	xxx v (r)
<i>Other payments for work and furniture bought for the house</i>	XI ^c LXXVIJ £ VB	£ 1,177.25	xvj (r)
Total		£ 1,440.05	

In 1625, the nuns that had come from Ath had to equip the hospital, and so they acquired a range of equipment for their daily needs (Hauquier, 2001, p.64).

These payments may be those that sparked the lawsuit when they took office. They bought stoves, heaters, pots, chandeliers and a mortar from a boilermaker in Mons. A tinner in Mons repaired the boiler and the cauldron of the brewery. For furniture, they bought a clock for the hospital (£ 100), a wardrobe and knives for the kitchen, a table for dining and another table for the hospital.

They also bought nails and chains and iron bars for repairs to the kitchen, the chapel and the bedrooms.

Expenditure for linen, blankets, sheets and shoes

Description	Original Amount	Modern Notation	Ref. AHR 16.14
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<i>Other payments made: to buy linen, blankets, curtains, tools and shoes</i>	XIIIJ ^C LVIIIJ £ B XIIIJ VJ d	£ 1,468.73	lvi (v)
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The sisters bought white, black and blue sheets, and blankets for the sick and for themselves. They purchased at least nine pairs of shoes between 1625 and 1627, during which time there were 8 conventuals (Hauquier, 2001, p.64).

Work expenditures: transport and other items

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>other payments made for transport and other works done for the hospital</i>	II ^M VJ ^C XXXVJ £ XII B	£ 2,627.20	l (v)

The transport operations to Le Roeulx, located outside the Mons-Brussels axis, were not easy at the time. The town of Le Roeulx itself had no proper roads, mere tracks went from outside the fortified gates, and, by autumn, mud made travel difficult (Hauquier, 2001, p.64). It was not until more than a century later, at the request of the coal masters, Levant of Mons, that a paved road was built from Saint-Vaast to Soignies via Le Roeulx (provisional approval was given only in 1777).

This account includes the transport of the boiler for the brewery, flax and grain transport, bricks for the wells, transportation of a tree trunk six feet across, tree-cutting work and wood splitting, reconstruction work in the sacristy and the turret of the chapel, the slaughter of a pig and a cow, and providing laths for the house. This account tells us that bricks were made and baked on site (tens of thousands of bricks were made).

Various spending on furnishings and on servants

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>Other payments made during the term of this account for things bought to improve the lot of the servants of the hospital</i>	I ^M XXXV £ XII B	£ 1,036.60	liij (v)

The sisters employed cooks, servants, tradesmen required for various renovations and construction (tilers, masons, carpenters, glaziers, locksmiths, carvers of wood, slaters,

roofers and lime kiln operators. Laborers were used to help in the work of the farm. They also paid people to keep the cows and to repair the pathways (Hauquier, 2001, p.64).

Description	Original Amount	Modern Notation	Ref. AHR 16.14
<i>Other payment made for annual rents owed by the hospital</i>	LXXIIJ £ XVIIJB III d	£ 73.92	xxix (r)
<i>Other payments made for the "twentieth" tax</i>	XIIJ ^c LV II £ XIIJ B VJ d	£ 1,457.72	lxi (v)
<i>Other payments for any small items for the good of the house</i>	X XX£	£ 30.00	liiij (v)
Total		£ 1,561.64	

The hospital was liable to pay certain charges called the *twentieth*. This is a tax claimed by the Duke of Croÿ, Grand Bailiff of Hainault, of one twentieth of the proceeds of sales of wood. This tax was also called the patard of the guilder since the florin has 20 patards.

Revenue and expenditure expressed in wheat

In the second part of the book, after the receipts and payments made in money, we find receipts and payments payable only in corn and wheat: these are clearly separated from the financial records marked by *vacat folios* (empty pages).

These accounts of receipts and payments in kind are as follows:

Description		Receipts		Ref. AHR 16.14
<i>Receipt receivable in in corn and wheat payable to this hospital</i>	calculation	38 hogsheads 16 quarters		iiii xx (r)
<i>Other receipts of wheat from farms leased out by this hospital</i>	calculation	81 hogsheads 8 rasières 16 quarters		iiiixx i (r)
<i>Payment for delivery of grains receivable as rents each year by this hospital</i>	Memoire		Memoire	iiiixx i (v)
<i>Our issue of grain at so much per person in bread because of alms paid to men and women at the wish of the sisters.</i>	Memoire and xx ⁱⁱⁱ M iiR iQ		Memoire and 80 hogsheads 2 rasières 1 quarter	iiiixx ii (r)
<i>Other payments made for grains</i>		illegible	illegible	

Some items (fixed and perpetual taxes or royalties) were paid in hogsheads of wheat or partly in kind and in partly in cash. We will not go further in their analysis, but we see no entry representing an inventory of grains.

There has been no systematic study of ancient units of measure in Le Roeulx itself, but referring to metrology in neighboring bailiwicks can discuss and assess the volumes of units of measurement and weight as follows: the hogshead is a volume measurement unit used for dry materials: a hogshead is six rasières: a rasière is four quarters or six pints. The rasière Enghien, (a neighboring city is) 51 liters 59 cl. In Nivelles, also near the city of Le Roeulx, the hogshead for dry materials (except oats) was 243,8408 litres while the hogshead for oats was 347,52 litres. For smaller volumes a pound of weight = 16 ounces or the equivalent of 467,67 grams was used.

As we can see, the use of Roman numerals, the lack of a zero, their cursive writing, the lack of rigour in the alignment of the figures and the use of weights and measures of varying sizes, makes calculation and interpretation of the numbers difficult.

How will the Hospital Saint-Jacques du Roeulx evolve ?

Since the Middle Ages in Europe (except Italy), there have been hundreds of churches dedicated to Saint-Jacques (St James in Britain, Sankt Jakob in Germany and Austria) showing the way to Compostela, however, most pilgrim hospitals have disappeared. We believe that the Hospital Saint-Jacques du Roeulx was saved precisely because there were few pilgrims and the will of count de Croÿ in order to respect the act of doudation (to welcome the poor and the pilgrim) he appealed to a religious congregation at a crucial moment.

With the arrival of Augustine nuns in 1625 the activity was reoriented towards patient care and the hospital had and has a future in that role.

After the Battle of Fleurus in 1794 and the annexation of the Austrian Netherlands and the Principality of Liege by France, Hainaut County becomes the Department of Jemappes.

In 1796, the abbey of Saint Feuillien was destroyed, but the convent escaped the law that suppressed religious communities. The *Account and Information* may have helped, it is marked "*Seen by us Commissioners of the Department of Jemappes responsible for setting execution order of the Executive Management Board on 7 Fructidor Year 4 of the French Republic*".

The Augustinian nuns were caregivers, managers, contractors and builders. Their breath is always present in the beautiful listed buildings.

In 1995, the small home for the elderly in the old hospital was shut down for various security reasons. Additionally, the farm buildings were in very poor condition and were

unoccupied. This led to a reduction of activities on this site. It was with great determination and tenacity that a solution was found. The authorization to open a new 55-bed rest and care home was granted by the competent minister. From then on, Jean Ramlot, president of the CPAS from 1995 to 2006, took part in this project. This new rest and care house for elderly in the old farmhouse was opened in January 2001.

The new rest and care home reusing the old farm, the many more services occupying the Old Hospital and social associations (Foundation for childhood, Red Cross ...) are well installed throughout the site. The Institution CPAS currently occupies more than 100 people.

The whole site is saved. Hospital Saint-Jacques remains an exceptional and rare place where, for more than eight centuries, a social history of which the *poor* remains the guiding thread: the poor of God in 1202, the poor of the commune of our time. The association *asbl Saint-Jacques* on site continues to accommodate pilgrims on the way to Santiago de Compostela, so the original mission continues.

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Appendix

Statement of the previous accounts and information prior to 1625-1627:

<u>Year</u>	<u>Name of the official</u>	<u>Ref. AHR</u>
1469		AHR 14.1
1472		AHR 14.2
1479		AHR 14.3
1555-1556	Laurent Dumanez	AHR 15.2
1562-1563	Olivier Paulain	AHR 15.3
1596-1597	Jean Le Masson son Nicolas	AHR 15.4
1597-1598	Jean Masson	AHR 15.5
1599-1600	Jean Losson	AHR 15.6
1608	Jacques Leduc	AHR 16.5
1617	Nicolas Zabelo	AHR 16.8
1618	Nicolas Zabelo	AHR 16.9
1625-1627	Sister Magdeleine Del Court	AHR 16.14

xxvi Other Receipts for the rent of ceussy (crossed out) of Chaussy tithing

Description of account	Annual amount	Triennial total	Note
From Aubert Bouchain for tithes of bornerains each year ij c XL here for three years.	IJ ^c XL (£ 240)	VJJ £ XX (£ 720)	ij superscript c, which here means: 200
From franchoy of ridiaux tithes for Feluy each year one hundred and twenty pounds	One hundred and twenty pounds (£ 120)	iiij cent XL £ (£ 340)	error
Mother ogier for pastor fields for tithes of seusy each year 4x £ here for 3 years	4X £ (£ 40)	One hundred and XXvj (£ 126)	The account is not correct: 40 x 3 = 120 and not 126. The annual

			account probably should have been £ 42
From Nicolas of houc for pannage of Launoit each year i4 £ here for 3 years	i4 £ (£ 14)	XLII £ (£ 42)	
From pierre nicaise for the pannage little Aulnoit each year 4 £ here	4 £ (£ 4)	XII £ (£ 12)	forgetting to indicate the period of 3 years
From andrieu anthoine of four "tournal de pret" with pannage in the woods of the hosteleries each of years 65 £ here	65 £ (£ 65)	cent IIIJ ^{xx} XV £ (£ 195)	iiij superscript xx, which is the root of eighty in modern French
From anthoine masson of the last year of his pannage of launoit since the reux windmill ZZ £ and andre godipart for two years each year ZZ £ here	£ XX (£ 20)	LX £ (£ 60)	
Grand total	(523 £)	XVC XV £ (£ 1,515) (actually £ 1,495, but see error in the 3rd account above)	