Rich Men, Poor Men: 
Ottoman Printers and Booksellers Making Fortune or Seeking Survival (Eighteenth-nineteenth Centuries)

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"Are not the rich and poor brothers?" asked the young King. "Ay," answered the man, "and the name of the rich brother is Cain." 
Oscar Wilde, The Young King

It is an elementary truth that men of different occupation or different social background have different amounts of income and enjoy different standards of living. Further, within a given social stratum, professional group or even a family there are financial differences between its members: some of them earn or dispose of more money than the others. Yet, during one’s lifetime there are sunny days, and rainy days too. In the course of time history saw emerging and declining societies, states, social or professional groups, families and individuals; and much prosperity and poverty as well. Although such a difference seems to be more than natural, it has always been an important reason for jealousy, social clashes and frictrices. The Biblical parable of the two brothers Abel and Cain is perhaps the best-known example of that. Prosperity and poverty, however, have different meanings, understandings and interpretations, as Oscar Wilde’s epigram cited above suggests. What is common between them is that they cannot be taken for granted.

In the middle of the 15th century the readers and book lovers in Western Europe enjoyed the birth of a new brother in the family of those involved in book production: the printer. Soon the newly emerged brother threatened the livelihood of all the traditional manuscript copyists and became one of the symbolic figures of the early modern times. The elder brothers, however, were not happy at all. A late 15th-century Dominican friar, Filippo De Strata, claimed, for example, that "the pen is a virgin; the printing press is a whore." 1

1 Filippo De Strata, Polemico against Printing, Shelagh Grier and Martin Lowery (eds.), quoted

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In the Middle Ages manuscripts were copied for the sake of God and hence were believed to be an emanation of moral and as well as of orthographical purity. In other words, manuscripts were esteemed as virginaly pure and perfect objects. On the contrary, not only in the very beginning of European printing but also even centuries later printed books were considered a corrupted object because of the initial orthographical imperfection of the printing technology itself. Thus some people, especially those involved in manuscript copying, blamed the printed books for being a devil's product. Apparently not everybody welcomed the coming of the printing press and it is more than certain that printing did not replaced the manuscript tradition immediately and without any resistance.²

The situation long after the introduction of Ottoman Turkish typography in the 1720s was the same. Even over a century later it seems that printing was still considered *advocatus diaboli*. For example Charles White, who visited Istanbul in 1844, observed that the Istanbul booksellers esteemed, on the one hand, the manuscript copists as deserving a place in paradise, and condemned, on the other, the printing press as being made of the poisonous oleander plant.³

At the initial stage of the introduction of printing manuscript copists and printers were competitors and rivals rather than brothers cherishing the best feelings for one another. In the Ottoman case the booksellers⁴ were closely and vitally related to the manuscript copyists and the early Ottoman printers were presumably nothing but unwellcome new players in the playground of book business. And business is almost all about money, whether making a fortune or seeking survival. From that point of view it is interesting to see comparatively how Ottoman manuscript sellers, on the one hand, and Ottoman printers, on the other, made their living out of the book business during their co-existence in the 18th and 19th century.

The inheritance registers provide a good opportunity to see the material condition and standard of living of a particular professional group, namely here that of the booksellers and printers. Comparison between the traditional booksellers, who well into the middle of the 19th century were associated with the manuscript trade, and the printers could reveal the impact of print culture on the social status of those who were involved in the book business. Moreover, from the middle of the 19th century on the Ottoman manuscript sellers became also printers or publishers, thus destroying the boundary that existed previously between the traditional booksellers and the printers. From this point of view it is interesting to see whether there were changes, more or less significant, in the material condition of the manuscript sellers-turned-printers, and if so, how printing technology affected their business and in what way, be it positive or negative.

It is important to remember, however, that we are not in a position to understand the exact state of affairs since we have only those inheritance inventories that have by chance survived the vicissitudes of time. At the initial stage of such a study, it is appropriate to focus on the Ottoman capital for at least three major reasons. First, we have at our disposal a rich collection of inheritance inventories of people who resided in Istanbul. Moreover, a special collection comprising the inventories of the people of askeri status exists because their inheritance cases were brought before a special court (*Kısmet-i Akeriye Mahkemeti*). Since all Ottoman booksellers and most of the printers enjoyed the same status it is safe to look at that collection, in which one can find sufficient registers of such people. Second, the Istanbul booksellers' guild was the largest in comparison with other parts of the empire. Let me just recall here that according to Evliya Çelebi in the mid-17th-century Istanbul there were 300 booksellers and their guild had 50 bookshops.⁵ Although the figures themselves could be exaggerated, they are, I would argue, used not to give the exact number of the Istanbul booksellers in middle of the 17th century, but to

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emphasize their extent. Ignace Mouradga D’Ohsoun observed the same considerable numbers in the 1780s. Thirdly, Ottoman printing was introduced first in Istanbul in the first half of the 18th century with the so-called Mütteferrika press and afterwards the number of printing houses operating in the Ottoman capital increased first slowly and then so rapidly that after the reign of Mahmud II (1808-39) and by the end of the 19th century at least 77 printing houses publishing in Ottoman Turkish were in operation. In other words, Istanbul housed more booksellers and printers than anywhere else in the then Ottoman empire, and we have available a comparatively rich documentary basis for the study of their material condition and the extent of their well-being.

In the current article I will present my findings based on the study of the inheritance inventories of 13 Istanbul booksellers (sahhaf) and printers (başmaç) that I found in the Archive of the Grand Mufti of Istanbul (İstanbul Müftülüğü), and the inheritance registers included in the collection of the so-called Kârmet-i Âşkerîye Mâhkemesi. All the information I have derived from these sources in relation to the topic of the present study is presented in the first table in the appendix. Five of the booksellers studied were contemporaries of the first Ottoman printer, İbrahim Mütteferrika. Their inheritance inventories are dated between 1730 and 1747, while the Mütteferrika press operated between 1726 and 1747. We also have extant the inheritance inventory of İbrahim Mütteferrika himself. Three other inheritance inventories belong to booksellers who died in the years 1804, 1805 and 1806, that is, when Ottoman printing revived as the result of a decisive state policy aimed at supporting and developing the printing facilities for important military, administrative and social purposes.6 However, the booksellers at that period still dealt mostly

7 See the list of these presses in Ahmed Nefis Galipoksin (ed.), Osmanlı Kaynakları Giri İstanbul. Çimi, Tekke, Medrese, Mehter, Türk, Hamam, Köşküne, Métras, Mahalle ve Şelales İmameleri (İstanbul: İsa presses, 2003), pp. 974-83.
8 Their inheritance inventories are to be found in the following registers (defter): Defter No. 56 (fol. 7b), 70 (fol. 5a), 93b (fol. 25a), 93a (fol. 3), 98 (fol. 3), 98 (fol. 24b), 802 (fol. 75b), 802 (fol. 55b), 820 (fol. 24b), 879 (fol. 4a), 879 (fol. 1), 1354 (fol. 12a), and 1394 (fol. 28a). I would like to express my gratitude to Prof. Dr. Ismail Fritsud for his generosity in providing me with information about those of the inventories which date from the 19th century.
9 A transliteration in modern Turkish orthography of its Ottoman text is provided in Orhan Sâbî, İbrahim Mütteferrika’ya da İk Osmanlı Mâhkeme Serâsini (1726-1746). Yeni Denêlerinden (İstanbul: Yâlâne Yayınevi, 2006), pp. 230-66.
10 For a detailed study of late-18th and early-19th-century Ottoman printing see Kemal Beydilli, Türk Bilişim ve Markalâlık Tarihinde Mühendislikte, Mühendislikte Matbaa ve Kütüphaneleri (1776-1820) (İstanbul: Eren, 1995).

with manuscripts. And finally, we have available four further inheritance inventories of Istanbul booksellers, dating from the early 1880s and 1892, by which time all the Istanbul booksellers were united in a common trade company (Sîkrî-i Sahhaf-i Osmanî), which already actively printed and distributed books. In other words, our last four cases have to do with booksellers-turned-printers, who represent one of the major developments in 19th-century Ottoman printing.

I will conduct my comparative analysis here from four main perspectives. The first will focus on an overall view of all the 13 cases taken into consideration in order to trace the developments in material conditions and standard of living that occurred throughout the 18th and 19th centuries. The second analysis will deal with İbrahim Mütteferrika and his contemporaries. Thirdly, I will compare the traditional booksellers of the 1730s, 1740s and early 19th century with late 19th-century-booksellers-turned-printers. And finally, my fourth analysis will compare the first Ottoman printer’s material condition with that of his late 19th-century colleagues.

The material condition of the booksellers and printers is examined taking into consideration the following information provided in their inheritance inventories: bookshop or printing house equipment; number, total value and average value per copy of the books listed; number, total value and average value per item of the goods listed; value of real estate, i.e. a house, if any; value of slaves, if possessed; value of the loans given and refunded; outfit, including burial expenses, dowries, debts paid and court fees and the sum remaining after deductions (sahhâh bagh), number of heirs and average sum for each of them.

The latter does not represent the actual division of the remainder among the heirs because in accordance with the stipulations of the Muslim law of inheritance (fenâz) the heirs received not equal but different shares of the remainder depending on the nature of their relation to the deceased. For instance, if the heirs were a wife and a child the remainder was shared in proportion 1:7. However, I preferred to recalculate the actual shares as stated in the inventories in averages in order to facilitate the comparison between the cases and to get some rough idea about the fortune that the dead booksellers and printers left to their heirs. In addition, again for the sake of comparison, I have rounded

off all the values and given them in ğurûy, the Ottoman monetary unit which became the leading unit by the middle of the 18th century.\footnote{See Şerif Pamuk, A Monetary History of the Ottoman Empire (Cambridge: Cambridge University Press, 2000), pp. 159-71.} It must be pointed out that in our seventh case related to the bookseller Es-Seyyid El-Hac Ismail Efendi we deal with the appendix (seyel) of his inheritance inventory written down some eight months later and in which only the total value, the refunded loans, the inlay, the remainder and the shares allotted to the heirs, respectively, are given, but not the books and goods possessed. The latter were obviously stated in the original inventory which I failed to find. However, the appendix is worth considering because of the large amount of the remainder according to which Es-Seyyid El-Hac Ismail Efendi appears to be one of the rich booksellers in the present study.

When all the 13 cases are studied from the point of view of the above-mentioned criteria, the striking finding is that in terms of value in most cases the books as a commodity and the bookshop or printing house equipment are the major part of the booksellers' and printers' property. In eight out of 12 cases (in which all the five printers are included) they constitute more than 80 percent of the property, while in the remaining four cases they represent roughly half of the whole property (between 45 and 59 percent). This proportion between the items related to the book business and the other goods and properties shows that usually the booksellers and printers invested heavily in their book business and in eight cases these investments exceeded even the remainder to be shared by the heirs (cases 1, 2, 3, 6, 8, 9, 12, and 13). In two other cases the investments are almost the same as the remainder (cases 10 and 11), while in two cases the remainder is only slightly larger than the investments (cases 4 and 5). As for the 18th- and early 19th-century cases, in which the remainder surpassed the investments, the heirs enjoyed much bigger shares. In the late 19th-century cases, however, the picture is somewhat varied since the value of the shares depended on the number of the heirs. It is normal to assume that the fewer the heirs are in number, the bigger the share they could enjoy. However, the amount they could receive depended not only on their number, but also on the value of the remainder.

Of the booksellers and printers studied here only three invested in equipment: Ibrahim Müteferrika and Es-Seyyid Mustafa Esa Efendi, who possessed their own printing houses, and Şahhaf El-Hac Mustafa, who had proportionally high investments in his bookshop. The other booksellers-turned-printers presumably printed at the printing house of their common company. How-

ever, the two printing house owners left the largest remainders to be shared by their heirs, who as a matter of fact, were the fewest in number, that is, two, as compared to the other cases.

As stated above, in all the cases studied by far the overwhelming percentage of the investments was made in books. The calculation of the average value per copy shows that the booksellers dealt with books whose average value varied between three and seven ğurûy in the 18th and early 19th century and around 11 to 13 ğurûy in the late 19th century. There are two exceptions. The first one is Şahhaf İbrahim Sadullah Efendi (1806, case 9), the average value of whose books was higher, that is, 20 ğurûy, simply because he apparently traded mainly expensive Koran copies, as listed in his inventory. In fact, among the cases studied he left the smallest remainder, that is, only 39 ğurûy, the price of one of the Koran copies listed. Obviously Şahhaf İbrahim Sadullah Efendi's book business was a complete fiasco, since he invested a great deal of money in expensive Koran copies, on the one hand, and had a great many debts, whose value even surpassed the value of his books (665,636 ğurûy), on the other. The second one is Şahhaf Hafiz Ahmed Efendi (1892, case 12), who had many copies of inexpensive books printed at the printing house of the Istanbul Booksellers' Company so that the average value of his books is only 0.4 ğurûy. As a whole, it seems that investment in cheaper books was less risky and more profitable since they could sell more easily and were more affordable. All the studied cases show that in general booksellers and printers were not inclined to live in luxury. Quite on the contrary, most of them were people of modest substance. It must be pointed out, however, that in ten out of the 13 cases the deceased left minor children which could mean that they died at a relatively young age. Ibrahim Müteferrika is probably an exception, since although he left a minor daughter he is known to have died at a mature age. Being born in the early 1670s he must have been over 70 years old while on his deathbed in 1746 or early 1747. Without the exception of İbrahim Müteferrika we may be dealing mostly with cases in which the deceased had no chance to live longer and to make a greater fortune, if it is true that the more you live, the more you earn. In fact, the reason that we have their inheritance inventories is precisely because upon their deaths they left minor children, for this was one of the few cases in which someone's property would be inventoried by the Shari'a court.

A cursory glance at the household goods listed in their inheritance inventories shows considerable modesty in terms of number and value. İbrahim Müteferrika possessed the largest number of goods, but their average value was comparable to that of contemporary booksellers so that he too led a rather modest lifestyle. The late 19th-century booksellers-turned-printers also
possessed limited numbers of goods whose value was much higher simply because of the inflation throughout the 18th and 19th centuries.

Only three of the booksellers and printers studied possessed their own house: Sahhaf Ibrahim Efendi (whose house seems to have been rather inexpensive and hence modest because of its price of 133 ġurub, case 2), Ibrahim Müteferrika (whose house is valued at 2,500 ġurub, case 5), and Sahhaf Es-Seyyid Mustafa Esad Efendi (the value of his house is not explicitly stated, case 13).

Only in two of the cases studied do we find entries of the value of female slaves, who were used as domestics. Again Ibrahim Müteferrika owned three expensive female slaves of Georgian origin, and his contemporary Sahhaf El-Hac Mustafa possessed a half share of the value of a female slave (case 6).

The two also possessed some cash: upon his demise Ibrahim Müteferrika left 110 ġurub, and Sahhaf El-Hac Mustafa 40 ġurub. However, although the latter had a half share of a slave and some cash, he had many debts to pay (77 percent of the value of his property) so that he eventually left to his two heirs a property whose value was comparable to his other colleagues who were no more than men of modest substance. The cash that Ibrahim Müteferrika left upon his demise was more considerable but still insufficient to buy even a small, modest house, for instance. This sum would be insufficient even if Ibrahim Müteferrika wished to buy a new press because the total value of his six used presses was estimated at 700 ġurub, that is, 117 ġurub per press.

In this respect Sahhaf Es-Seyyid Mustafa Esad Efendi, our last case, seems to have been the richest and luckiest of all the booksellers and printers considered in the current study. He left cash to his heirs to the considerable value of 66,090 ġurub, a sum that surpasses several times the total value of the property of his three contemporaries. This sum seems to have been enough not only to buy new presses, the price of one of which is estimated at 200 ġurub, but also large and luxurious houses. However, Sahhaf Es-Seyyid Mustafa Esad Efendi had to pay rather large debts valued at 129,325,5 ġurub, so that in the end the remainder to be shared between his two heirs was even less than the value of his books. His heirs must have been enormously lucky because all his books, as well as his other possessions, were sold and they were able to share the sum received after deducting the debts and court fees, that is, 633,296 ġurub. It must be pointed out that Sahhaf Es-Seyyid Mustafa Esad Efendi’s relatively good material condition has something to do with the legacy he received from his father, the prominent Ottoman printer Karahisari El-Hac Ali Riza Efendi.

Bookselling and printing seemed to be a family business, since Mustafa Esad Efendi’s son by his first wife, Mehmed Sevket Efendi, was also a bookseller, as stated in the inheritance inventory. On the other hand, besides his book business Sahhaf Es-Seyyid Mehmed Kemanleddin Efendi (case 10), who also left a considerable inheritance, had another source of regular income as a librarian at the prestigious library of the sultan Mehmed the Conqueror in Istanbul as stated in his inheritance inventory. In addition, it is unclear whether the considerable amount of the remainder left by Es-Seyyid El-Hac İsmail Efendi (case 7), calculated at 19,000 ġurub and exceeding by at least roughly ten times those of his early-19th-century contemporaries, was due to his presumably outstandingly profitable book business or for other reasons such as, for instance, family legacy or other considerable sources of income. Interestingly, all the richer booksellers and printers in my study (cases 7, 10, and 13) appear to be seyyids, that is, persons belonging to the group of those claiming to be descendants of the Prophet Muhammad. It could be just a mere coincidence. However, this fact could serve as an indication for a specific social background providing more opportunities for a prosperous life.

Among the richer men Ibrahim Müteferrika is an exception since he was not seyyid, yet he was a Hungarian convert to Islam. In comparison with all the other booksellers and printers studied he had least debts to pay, mainly monthly salaries for his workers at the printing house, but the books that remained unsold at his printing house were not auctioned or sold off but left as a legacy to his minor daughter. In other words, upon her father’s demise she received no money but printed books and she had the right to receive the money made on their sale. Even so, if the estimated value of these books at 20,422 ġurub is deducted from the value of the remainder of 25,077 ġurub, the value of 4,655 ġurub remains to be shared between Ibrahim Müteferrika’s two heirs; his wife and his minor daughter. So, if not able to sell off the inherited printed books they could still rely on the other property whose value in fact surpassed by at least ten times the remainders of the contemporary booksellers studied here. It must be pointed out that in contrast to these men, whose sources of income seem to have been only the book business, Ibrahim Müteferrika received a regular monthly salary for his service at the imperial court as a müteferrika, as well as for some additional services in the Ottoman army and by the year 1738 as a liaison officer attached to his Hungarian compatriots, who took refuge in the Ottoman empire. As a müteferrika he received 300 or 360 ġurub per annum and as a liaison officer even more: 600 ġurub. These sums are more than or roughly the same as the remainder left to be shared between the heirs of Ibrahim Müteferrika’s contemporary booksellers. So, it seems that the first Ottoman printer enjoyed much better material conditions and standard of living than they did. However, it is still unclear whether and to what degree his relative well-being was due to his service to the Ottoman state or to his printing activities; probably it was due to the combination
The table below provides a summary of the financial records of various bookstores and printing houses in Ottoman Turkey, illustrating the economic conditions and printing practices of the time. The data includes the number of books, their total value, the number of goods, the average value of a copy, the average value of a good, and other financial details such as loans given, outlays, and returns. These insights offer a glimpse into the business practices and economic landscape of the period, highlighting the significant role of books and printing in the cultural and economic life of the Ottoman Empire.

<table>
<thead>
<tr>
<th>No</th>
<th>Bookseller/Printer Year</th>
<th>Bookshop/Printing House Equipment</th>
<th>Number of Books</th>
<th>Total Value of Books</th>
<th>Average Value of a Copy</th>
<th>Number of Goods</th>
<th>Total Value of Goods</th>
<th>Average Value of a Good</th>
<th>Cash Given and Refunded</th>
<th>Loans Taken Outlay</th>
<th>Outlay: Court Fees</th>
<th>Debts Paid Back</th>
<th>Remainder</th>
<th>Number of Shareholders</th>
<th>Average Sum for Shareholder</th>
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<td>Sahaf El-Hac Hûseyin</td>
<td></td>
<td>62</td>
<td>370</td>
<td>94%</td>
<td>6</td>
<td>10</td>
<td>23</td>
<td>6%</td>
<td></td>
<td></td>
<td></td>
<td>112</td>
<td>29%</td>
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<tr>
<td></td>
<td>(1730)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>280</td>
<td>71%</td>
<td></td>
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<tr>
<td>2</td>
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<td></td>
<td>151</td>
<td>480</td>
<td>52%</td>
<td>3</td>
<td>51</td>
<td>168</td>
<td>18%</td>
<td></td>
<td></td>
<td>151</td>
<td>16%</td>
<td>722</td>
<td>23%</td>
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<td></td>
<td>(1734)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>210</td>
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<td></td>
</tr>
<tr>
<td>3</td>
<td>Sahaf  Fa-Seyh Mahmed Efendi</td>
<td></td>
<td>115</td>
<td>350</td>
<td>97%</td>
<td>3</td>
<td>11</td>
<td>12</td>
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<td></td>
<td></td>
<td></td>
<td>190</td>
<td>52%</td>
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</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td>173</td>
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<td></td>
</tr>
<tr>
<td>4</td>
<td>Sahaf  Abdullah Efendi</td>
<td></td>
<td>74</td>
<td>507</td>
<td>45%</td>
<td>7</td>
<td>114</td>
<td>622</td>
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<td></td>
<td></td>
<td>467</td>
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<tr>
<td></td>
<td>(1746)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>663</td>
<td>59%</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Basman  Ibrahim Müceverik</td>
<td></td>
<td>1.168</td>
<td>2976</td>
<td>20,422</td>
<td>7</td>
<td>258</td>
<td>1,639</td>
<td>6%</td>
<td></td>
<td></td>
<td></td>
<td>1362</td>
<td>9%</td>
<td>25077</td>
</tr>
<tr>
<td></td>
<td>(1747)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5%</td>
<td>93%</td>
<td>12538.5</td>
</tr>
</tbody>
</table>

The data reveals the economic and intellectual contributions of the Ottoman Empire through the lens of its printing and publishing industry, underscoring the role of books in the dissemination of knowledge and the growth of literacy and scholarship.

The table highlights the diversity of bookstores and their financial performances, allowing for a nuanced understanding of the economic and cultural landscape of the time. This information is crucial for historians and scholars studying the intellectual and economic history of the Ottoman Empire.
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<th>Cash Loans Given and Refunded</th>
<th>Outlay: Court Fees and Debts Paid Back</th>
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<th>Number of Shareholders</th>
<th>Average Sum for a Shareholder</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Sahhaf El-Hac Mustafa (1747)</td>
<td>150 25%</td>
<td>51 30%</td>
<td>160 3</td>
<td>26 10%</td>
<td>81 3</td>
<td>–</td>
<td>65 (1/2) 8%</td>
<td>40 5%</td>
<td>400 121 23%</td>
<td>2 60.5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Es-Seyid El-Hac Ismael Efendi (1804-1805)</td>
<td>–</td>
<td>43 57%</td>
<td>240 6</td>
<td>31 43%</td>
<td>184 6</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>233 191 45%</td>
<td>2 95.5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Sahhaf Mustafa Efendi (1805)</td>
<td>–</td>
<td>32 90%</td>
<td>636 20</td>
<td>7 10%</td>
<td>67 1</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>665 39 5%</td>
<td>2 19.5</td>
<td></td>
<td></td>
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</table>

(cont.)

<table>
<thead>
<tr>
<th>No</th>
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<th>Number of Goods</th>
<th>Total Value of Goods</th>
<th>Average Value of a Good</th>
<th>Value of House Possessed</th>
<th>Cash Loans Given and Refunded</th>
<th>Outlay: Court Fees and Debts Paid Back</th>
<th>Remainder</th>
<th>Number of Shareholders</th>
<th>Average Sum for a Shareholder</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Sahhaf Es-Seyid Kamaled-din Efendi (1882)</td>
<td>–</td>
<td>1739 85%</td>
<td>22,948 13</td>
<td>163 17%</td>
<td>4,667 29</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>4547 16%</td>
<td>23068 84%</td>
<td>3 7689</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Sahhaf Haftz Hasan Efendi (1883)</td>
<td>–</td>
<td>354 94%</td>
<td>4,517 13</td>
<td>33 6%</td>
<td>270 8</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>277 6%</td>
<td>4510 94%</td>
<td>3 1503</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Sahhaf Haftz Ahmed Efendi (1892)</td>
<td>–</td>
<td>33,997 82%</td>
<td>12,657 0.4</td>
<td>72 18%</td>
<td>2817 39</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>5708 37%</td>
<td>9766 63%</td>
<td>5 1953</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Sahhaf Es-Seyid Mustafa Eas Efendi (1892)</td>
<td>6,800 0.8%</td>
<td>64,143 90%</td>
<td>715,256 11</td>
<td>430 8.3%</td>
<td>7,217 17</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>66090 20%</td>
<td>162046 80%</td>
<td>2 316648</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(cont.)
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Fur of Lynx and Arable Land: The Wealth of an Ottoman Tax Farmer in the Early Seventeenth Century

Pil Fodor
Institute of History of the Hungarian Academy of Sciences, Budapest

At the turn of the 16th and 17th centuries the tax farmer (milletçiz) was probably one of the most hated figures in the Ottoman empire. Tax farmers were used in the collection of the state revenues as early as in the 15th century, but their role gained momentum particularly from the second half of the 16th century. This was due to several major developments: 1. the slow but steady growth of the imperial domains (kaza) of the sultans; 2. the granting of high offices in combination with tax farming; 3. the spread of entrepreneurial forms within the traditional system of tax farming, or, to put it in other words, the merging of administrative functions with tax farming; 4. the evolution of the corporate estate called ocalık. There was a growing need for fiscal contractors, generating increasingly more intricate business chains, and conversely, a growing portion of the finances passed into the hands of enterprising tax farmers. To the latter belonged the inspectors of finances (nazar) who originally supervised the operation of the tax farms. Their main task was to oversee and endorse the contractors’ accounts. In the course of this work, they often stood surety for the tax farmers and issued loans to finance the tax farms (sometimes, they also acted as tax collectors on behalf of the landholder they were expected to supervise). By the turn of the century, this complex function had produced a new type of nazar: the "bidder-inspector" (nazar-i milletçiz), who, like ordinary tax farmers, received commission in return for huge payments in advance, for making a higher bid and naming guarantors. The number of tax farms under his authority also grew (including all the tax farms of a province in the extreme case), he assigned all or some of them to sub-contractors in return for higher bids and advance payments. As time went on, some of the units controlled by the nazars settled administrative advance from the earlier
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