

## CONTRIBUTION OF TEMETTUAAT REGISTERS TO SOCIO-ECONOMIC ANALYSIS: MENGEN/AĞALAR VILLAGE (1844-1845)

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**Abstract:** This study, which aimed to reveal the socio-economic profile of Ağalar Village based on 1844-1845 Temettuat registers records, constitutes an example of a multidisciplinary study in the fields of Folklore and Accounting History. The researchers collected data using the “interview” method with villagers living in Ağalar Village and in Istanbul (due to migration) during the field study. At the same time, the 1844-1845 temettuat records of Ağalar Village were accessed in the Presidency Ottoman Archives. The study was shaped in the light of the data collected during the field study and the data obtained from the 1844-1845 records. Thus, the study is multidisciplinary. The records from the 1844-1845 Temettuat registers showed that Ağalar Village had a population estimated between 135-270 at that time with 27 households. Villagers had names of Turkish, Arabic and Persian origin and that they were basically engaged in four main professions (worker, farmer, student and lumberjack). Animal husbandry took the form of small livestock breeding. The village, which focused on sheep, goats and beekeeping, had a total tax income of 15.358 kuruş. Due to the large forests of Bolu region where Ağalar Village is located, limited agriculture led many villagers to work outside the village, and because it had the greatest employment potential. Finally, some households were in need of assistance and could not pay their taxes.

**Keywords:** Ottoman Empire history, Mengen/Ağalar village, Folklore, Accounting history, 1844-1845 Temettuat Registers

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## ТЕМЕТТУАТ ЖАЗБАЛАРЫНЫҢ ӘЛЕУМЕТТІК-ЭКОНОМИКАЛЫҚ ТАЛДАУҒА ҮЛЕСІ: МЕНГЕН/АҒАЛАР АУЫЛЫ (1844–1845)

**Аннотация:** 1844-1845 жылдардағы теметтуат жазбалары арқылы Ағалар ауылының әлеуметтік-экономикалық көрінісін ашуды мақсат еткен бұл зерттеу фольклор және бухгалтерия тарихы салаларындағы салалық зерттеуді құрайды. Зерттеушілер Ағалар ауылында және Стамбұлда (көші-қонға байланысты) тұратын ауыл тұрғындарымен сұхбаттаса отырып, экспедициялық жұмыс барысында деректер жинақтады. Сондай-ақ Президенттік басқарма Османлы мұрағатына зерттеу жасау арқылы Ағалар ауылының 1844-1845 жылдардағы теметтуат жазбаларына (құжаттарды талдау) қол жеткізді. Зерттеу экспедициялық жұмыс кезінде жинақталған ақпарат пен 1844-1845 жылдардағы теметтуат жазбаларынан алынған деректерден тұрады. Осыған байланысты зерттеу көпсалалы сипатқа ие. 1844-1845 жылдардағы «Теметтуат дәптері» (дивиденд салығы дәптері) деректеріне сүйене отырып, бұл зерттеу Ағалар ауылында сол кезеңде 27 отбасы, шамамен 135-270 тұрғын өмір сүргенін анықтады. Ауыл тұрғындарының аттары көбіне түрік, араб, парсы сөздерінен келгені, негізінен төрт негізгі кәсіппен айналысқаны анықталды: жұмысшы, егінші, оқушы, ағаш өңдеуші. Болу аймағының алып орманды алқаптан тұруы ауыл шаруашылығымен (егін) айналысуға мүмкіндік бермегендіктен көптеген ауыл тұрғындары ауылдан тыс жерде жұмыс істеуге мәжбүр болған және халық көбіне Стамбұлға аттанған. Бұл ауылдағы мал шаруашылығы негізінен ұсақ мал түрінде жүргізілді. Қой, ешкі және ара шаруашылығымен айналысатын ауылдың жалпы салық түсімі 15.358 куруш (сол кездегі ақша түрі) болған. Кей отбасылар көмекке зәру болғандықтан салық төлей алмаған.

**Кілт сөздер:** Осман империясының тарихы, Менген/Ағалар ауылы, фольклор, бухгалтерлік есеп тарихы, 1844-1845 Теметтуат жазбалары.

### Introduction

The Ottoman Empire is one of the few states in the world in terms of both the width of its borders and the duration of its rule in history. The political, military, economic and social practices of the state's administrative staff brought the Ottoman Empire from the 13th century to the 19th century. However, changing conditions caused the conquests to stop in the last periods of the Ottoman Empire, land losses, and a number of problems in the

political, military, social and economic fields. In the face of this situation, the current administration had to take new steps to overcome these problems, and the Tanzimat period was a period in which these steps intensified. In addition to innovations in the fields of law, military, education and industry, important steps were taken in the field of census and finance, and these steps were experienced most concretely by the public.

According to Lewis, the Ottoman Empire introduced two more innovations in 1831 as a requirement of its centralization policy. The first of these was the census and the second was land measurement. The purpose of these two innovations was to determine the number of soldiers to be recruited and to ensure taxation. For this reason, a committee was formed and this committee determined the male population in Anatolia and Rumelia, since women were not conscripted. Lewis also stated that as a result of this census, land measurements were made, land ownership was recorded, and as a result of all this, the amount of tax was determined more accurately and the collection of the tax became easier (2020, pp. 126-127). The steps taken in the field of census and finance were important steps in terms of predicting the amount of taxes that would enter the Ottoman human resources and treasury. Before this taxation system that emerged with the Tanzimat, the Ottoman Empire divided its taxes into two as religious and customary until the Tanzimat was declared in 1839. Sharia taxes consist of zakat, tithe, haraj and jizya. There are nearly eighty types of taxes here. How Sharia taxes are to be assessed and collected has been regulated by laws and regulations issued over the years (İnalçık, 1996, pp. 27-28). The work carried out to simplify this complex structure and create a fair tax system has reached the implementation stage. A significant portion of the Ottoman Empire's income sources in the post-Tanzimat period were "temettuat registers". During the Tanzimat period, the temettuat registers was imposed as a single tax instead of the customary taxes previously collected under different names; it is a tax collected on the annual earnings of merchants, tradesmen, villagers and urban household heads (Pakalın, 1993, p. 453). The temettuat registers that form the basis of our article consist of nine catalogues and 17.747 items. These records are also in the Prime Ministry Ottoman Archives.

Temettuat registers are recorded in books called "temettuat registers" in certain periods, so that the amount of tax to be paid by taxpayers is planned on a household basis in each period. According to Öz, while the tax register -which he defines as the registers, kept in various cities at different periods by the Ottoman fiscal administration to identify taxpayers and their names- merely record that information (2010, p. 425), the temettuat registers provide much more comprehensive data. Arslan stated that in the temettuat

books, settlement centers such as districts and villages were divided into neighborhoods and that these neighborhoods were recorded household by household, recording the names of individuals, their annual earnings, income, fields, their value, and the number of animals they owned. In addition to this information, some of the books (1256 census) also included information about individuals' professions, their height/shortness, and whether they had beards or not (2002, p. 59). This data recorded during tax collection reveals the economic situation of the people living in Ottoman lands according to the taxpayers, and also provides some information about the demographic structure of the country.

This study, which aims to reveal the socio-economic view of Ağalar Village according to the 1844-1845 Temettuat registers, consists of four sections, excluding the introduction and conclusion sections. Under the title of “Scope and Importance of temettuat registers” of the study, the information given in the Temettuat Registers and the socio-economic importance of this information are emphasized. The information received from the source people about where the name of the village comes from and various narratives that have a place in the memory of the people against this tax are conveyed under the title of “Ağalar Village”. The document review and interview method is specified in the “Method” section. Under the heading of “Findings”, the physical environment of Ağalar Village, the population of Ağalar Village according to the 1844-1845 Temettuat registers, the names/nicknames and occupational groups of the villagers, the agricultural and animal husbandry situation in Ağalar Village and the total tax revenues of the village on a household basis are included.

### **1. Scope and Importance of Temettuat Registers**

One of the basic sources of income of a state is tax. In the Ottoman State, founded in 1299, but especially after the Tanzimat period, temettuat registers constituted an important source of income. These taxes were recorded in books called “temettuat registers” at certain periods, setting out who were the taxpayers and the amount of tax they would pay for each period. After 1840, two separate forms of writing were planned and implemented as “population” and “temettü”. In the “population” records section, the number of households subject to tax, the amount of real estate, land owned, and the number of animals were recorded; in the “temettü” section, the income obtained was determined and the tax to be paid was recorded on a household basis (Yükcü v.d., 2014, p. 172). The rates and other elements of the taxes to be collected were determined by the laws enacted. Accordingly: According to the Tahrir instruction dated 1275 (1858) and the Tahrir-i Umumi Nizamnamesi dated 1277 (1860), everyone's real

estate, land and annual earnings were recorded and estimated, and a 30% tax was imposed on annual earnings for the first time. It was increased to 40% in 1295 (1880) and to 50% in 1303 (1885). This tax, which was previously collected from tradesmen and artisans, was later extended to include salary earners. The name of the Temettuat Registers was later changed to Earnings Tax (Başbakanlık Devlet Arşivleri Genel Müdürlüğü, 2000, p. 248). The Ottoman State, which collected temettuat registers on the annual income of household heads without discrimination among its citizens, recorded important information about taxpayers while collecting these taxes.

Öztürk, classifies this information into four basic groups:

**Table 1.** Information Available in Temettuat Registers

1	Taxpayer Information	Identity	-Name -Title and profession
2	Information on Movable and Immovable Assets		-Amount of rented or cultivated or fallow fields, vineyards, gardens in acres -Types and quantities of small livestock, large livestock, mounts or animals owned, and beekeeping activities -Number and size of real estate such as mills, tanneries, shops.
3	Revenues		-Amounts of income obtained by taxpayer households from movable and immovable properties owned or used -Amounts of income obtained by taxpayer households from trade, commerce or labor activities
4	Paid Taxes		-Amount of “tax-i mahsusa” paid -Amount of jizya tax collected from non-Muslim subjects according to its type (low, medium, high) -Type and amount of tithe tax collected as a product -Amount of tithe duty collected in cash

Source: (2002, p. 288).

## 2. Ağalar Village

### 2.1. The Name of Ağalar Village

Ağalar village, which is affiliated to the Mengen district of Bolu, is one of the oldest villages of the district. The village is nine kilometers away from Mengen. It was not possible to find information about the name of the village from written sources; however, information was collected from the

village elders during fieldwork. No information could be found from written sources about the origin of the name of the village; however, while conducting field studies on the village, attempts were made to collect information about the origin of the name of the village. It was possible to obtain information about the name of the village from two different sources. The first of these is the village elders I interviewed as “resource persons”, and the second is the seventy-page notebook written by Hasan Tınaz, who was born in the 1920s and worked as a “forester” in the forests around Ağalar village.<sup>1</sup>

Thanks to this notebook, it was possible to obtain a lot of information about Ağalar Village. In this notebook, information about the families living in Ağalar village in the first half of the 20th century, place names, traditions and in addition to all this, the origin of the name of the village, are told from Hasan Tınaz's perspective.

How the name “Ağalar” was given to the village is narrated in Hasan Tınaz's notebook as follows:

One of the religious figures who came to this village as a guest saw the people in the village always crying. He asked them why they were crying. The villagers said that their animals' bellies burst for a reason they did not know and that was why they were crying. The religious figure turned to the villagers again and asked:

- “What is the name of your village?” Since the village did not have a name, no one from the people could answer. The religious figure said:

- “I understand, this place does not have a name, so I found a name for it: “Cries”, he said.

The religious figure, who was warmly welcomed by the people during his stay in the village, told the villagers that if you build a mosque on a high place in the middle of the village so that they can get rid of these troubles, you will get rid of all your troubles. Your animals' bellies will not burst either. The villagers did as this guest said and built the mosque. Later, their animals did not die. The guest who came to the village said that from now on, the name of the village will not be “Cries” but “Ağalar”. Then he bid farewell to the villagers and left (OS: 1).

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<sup>1</sup> Hasan Tınaz's diary was given by his son Necmi Tınaz. The records of the interviews with Hasan Tınaz's son Necmi Tınaz are in author's archive.

From the information provided by Hasan Tınaz, it is stated that the name of the village comes from the verb ağla- and later turned into the form Ağalar.

Ziya Çetin, one of the residents of the village and born in 1936, explains the origin of the name Ağalar as follows:

Let me tell you about its early history, we also heard it from our elders. There was a father-in-law, one of the eldest, he was a teacher and a master. He was a respected person, we also took lessons from them. Now let me tell you about the history of the village, how it was named.

Four friends came from this east side and stopped on the Mengen side. Two of the friends went to the Şembelek village across; both of them came this way. There is no village or anything here yet. They settled here. Two more friends came after them.

- They asked, "Where did they go?" They said,

- "Two of them went there, two of them came here."

One of them went there, one of them came here again. The last one asked those two people:

- "You had ağas, brothers, where did they go?" He replied:

- "The ağas are there!" "The ağas are there", he pointed to this place.

There is no name or anything. In the past, the elders were called ağa. Instead of ağabey, they were called ağa. The ağas were there, they came and settled here. From there, the name "ağalar" remained. This is what we heard from our elders (OS:2).

Apart from these two different narrations, no other information has been found about the name of the village.

## 2.2. Temettuat Registers and Public Attitude

The Temettuat Tahrirs -products of the new administrative restructuring efforts initiated with the Tanzimat- were carried out in those regions of the Empire where the Tanzimat-ı Hayriye reforms were in effect. Since these tahrirs generally cover the years 1260–1261 (1844–45), and to a lesser extent 1256 (1840), they serve as particularly valuable sources for researchers attempting to compare the socio-economic conditions of the Ottoman provinces on the eve of and following the Tanzimat reforms." (Arslan, 2002, p. 59). Therefore, it would not be correct to see these books as books where only tax records are kept. "When we look at the temettü counts, we see that they are carried out to determine the income of heads of households who are

taxpayers. In addition, the income of people who are not the head of the household but live and earn an income from that house is also recorded.

The temettuat registers are generally of the region;

- 1- Demographic ethnic structure,
- 2- Movable and immovable resources at the individual level,
- 3- Annual income of the individual,
- 4- Size of the enterprises,
- 5- Total and detailed tax burden, workforce,
- 6- Occupation of the individuals,
- 7- Agricultural products and animals grown,
- 8- Information about commercial and industrial institutions” (Quoted Özer, 2000, p. 596).

All taxes, especially the ones collected, had a devastating effect on the poor people of Anatolia. For this reason, the villagers used various methods to avoid taxes. Narratives about this are still vivid in the people's memory. Ziya Çetin tells one of the similar stories told by word of mouth in the village of Ağalar:

We used to thresh here down there. They used to pile them all up like this. When it was evening, everybody would pile up their wheat, the tax collectors would come and say, “Give me this much!” People would hide half of their tithe under the grass, like, “this much is out” or something. Half of it was gone. They would collect it from there, and when there were about two or three tons of wheat here, we would load the wheat onto oxcarts from here. We saw those days too (OS: 2)

Havva Acar explains what was done to avoid taxes as follows;

You are threshing in this heat, they come with their horses. You put wheat in these things, You hide it in other people's wheat. I know it well. My mother used to make me sit with my brother and I, we are scared at home and we shout. They turn the lights down so that we don't make a sound. The more they turn them down, the more we are scared. My mother went and put the wood on those checkerboards. They stretched a stretcher on top of the straw, they hid three or four sacks of wheat there. Then they covered it up, they put wood on top, they put ash on it so that it wouldn't be recognized, they piled the wood on top. The closets in these houses are called eyes, those who come to collect taxes even kick the eyes



down from the outside to see if there is a sound of wheat. Now you have an animal, if the animal has lost a tooth, they collect tax from it. If the tooth hasn't been lost, they don't. Mine kept losing a tooth 3-5 days ago. Oh my God, I will pay tax on this. What are they saying now, you are taking that animal. You are putting bread in the animal's mouth so that it doesn't scream. Then you hear a sound saying, the men have gone down to the village. When they leave, you take the animals out (OS: 3).

Both Ziya Çetin and Havva Acar are source persons who lived during the Republic period in terms of their age. However, although the events they narrated took place during the Ottoman Empire, they narrated them as if they had experienced them themselves. When the details of the narratives are examined, it can be surmised that these sources heard these stories from their family elders. For example; as can be understood from the expression "The cupboards of these houses are called eyes, those who come to collect taxes would even kick the lower eyes from outside to see if there was a sound of wheat." the source person uses the learned past tense (past tense with -miş). These narratives demonstrate some of the public's attitude towards taxes.

### 3. Materials And Methods

This study, which was performed to understand the socio-economic history of Ağalar village according to the 1844-1845 Temettuat registers, is a multidisciplinary work including the fields of Folklore and Accounting History. Folklore is defined as "that which deals with the material and spiritual cultural products of a country or a certain region, compiles, classifies, analyzes and interprets them with its own methods" (Örnek, 1995, p. 15). Accounting history, on the other hand, aims to use historical accounting records (documents), analyze these records and present the outputs for the attention of the relevant parties. Considering the specific topic at hand, accounting history studies (temettuat records) are an important resource for understanding the socio-economic structure of Ağalar village. From a folklore perspective, these same sources provide clues to the socio-cultural transformation of the society. This, in turn, allows researchers to make comparisons between the past and the present. Specifically, accounting history provides concrete information about the demographic structure of Ağalar village in 1844-45, occupational groups, economic activities (agriculture, animal husbandry), and tax revenues collected from the village. From a folklore perspective, temettuat records provide information about the names/nicknames of the families living in the village. Furthermore, thanks to current fieldwork, significant information has been obtained about the villagers' attitudes toward taxes.

In the present study, the researcher collected data using the "interview/directed interview" method with villagers living in Ağalar village and from former villagers who had migrated to Istanbul. The interview method is a technique frequently used in folklore research, which is carried out to learn the feelings and thoughts of the source person(s) about a subject (Çobanoğlu, 2015: 94). Directed interview, which is one form of this method was also used as it allows a focus on the desired information without digression. Directed interview, which is based on the principle of directing pre-prepared questions to the source person in a fixed order in the interviews conducted in the field (Ekici, 2017, p. 433), was preferred in this field study in order to prevent unnecessary information transfer. At the same time, the temettuat records of Ağalar village, dated 1844-1845, were accessed by conducting research in the Ottoman Archives (ML.VRD.TMT.d.3145). The records were analyzed with the "document analysis" method. Document analysis is a systematic procedure used to examine and evaluate both printed and electronic materials (Bowen, 2009, p. 27). The document review method is suitable for the purpose of the study in terms of examining Ottoman archive records and interpreting the analysis findings. The study was shaped in the light of the data collected during the field study and the data obtained from the accessed records.

#### **4. Results**

In this section, the socio-economic and socio-cultural findings obtained from the 1844-1845 temettuat registers of Ağalar village were analyzed.

##### **4.1. Physical Environment Of Ağalar Village**

Bolu is one of the most important cities in the Western Black Sea Region of Türkiye. Its neighboring cities are Sakarya, Düzce, Bilecik, Eskişehir, Ankara, Çankırı, Karabük and Zonguldak. Bolu has eight districts: Dörtdivan, Gerede, Göynük, Kıbrıscık, Mengen, Mudurnu, Seben and Yeniçağa.

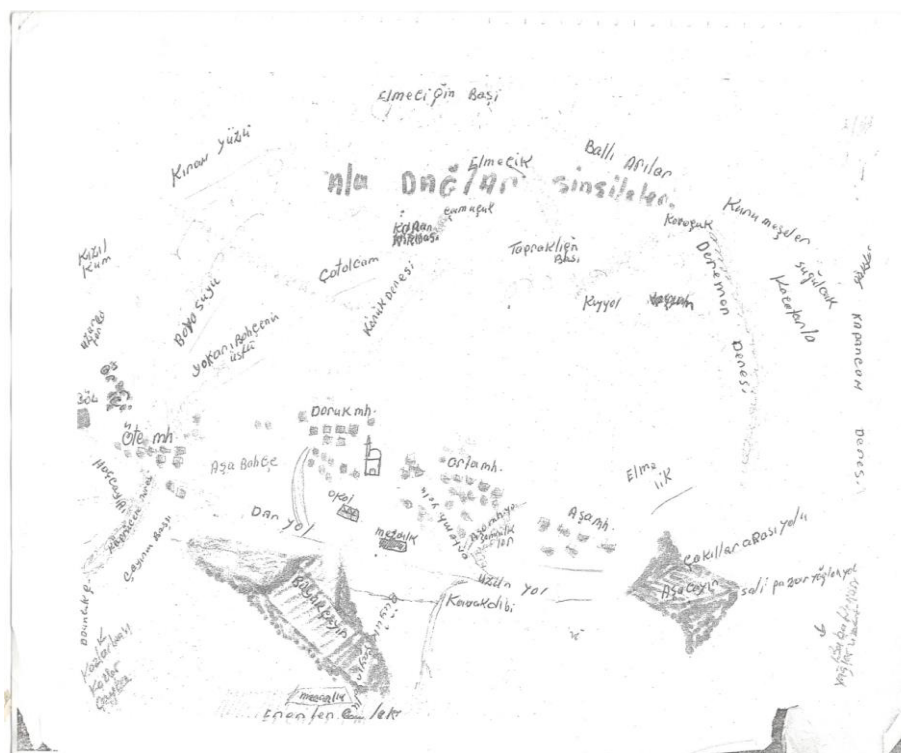
Mengen, one of the districts of Bolu, was made a district by law numbered 5071 on January 1. 1948 including the districts of Gökçesu and Pazarköy. Devrek is located in the north of the district, Bolu in the west, Yeniçağa in the south, Gerede in the southeast, Eskipazar in the east and Yenice in the northeast. The distance of the district to Bolu city center is 62 kilometers. Özdemir, gave the following information about the geographical location and characteristics of Mengen:

Mengen is located in the western part of the Black Sea Region, in a small plain resembling a wide valley to the north of Arkot Mountains. The northern part of the basin in which the district center is located is surrounded



worker in the region, during the fieldwork phase.<sup>2</sup> Born in Ağalar Village, Hasan Tınaz (1921) worked as a forestry worker in this region. Hasan Tınaz, who knows the entire region well due to his profession, not only noted down his memories but also drew a simple map of the village. On this map, the village's neighborhoods, streams, cemetery and mosque are given with their locations. He also showed on the map the names of many places that are unknown to the villagers today.

**Fig.2.** Map of Ağalar Village Drawn by Hasan Tınaz and Place Names on the Map.

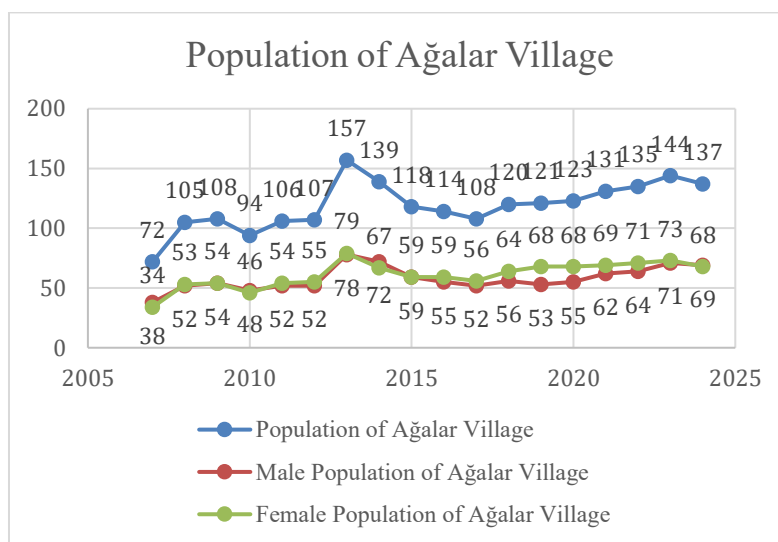


<sup>2</sup> The information in the notebook was provided by Hasan TINAZ's son, Necmi TINAZ, during the field work.

Ağacalar Köyü	Karakaya Köyü
<b>Ağalar Köyü</b>	Kayabaşı Köyü
Akören Köyü	Kayabükü Köyü
Babahızır Köyü	Kayışlar Köyü
Başyellice Köyü	Küçükkuz Köyü
Bölükören Köyü	Mamatlar Köyü
Çubuk Köyü	Şahbazlar Köyü
Çukurca Köyü	Turna Köyü
Demirciler Köyü	Pazar Köyü
Dereköy	Akçakoca Köyü
Hacıahmetler Köyü	Aktepe Köyü
Kadısusuz Köyü	Alibeyler Köyü
Kavacık Köyü	Arak Köyü
Kıyaslar Köyü	Banaz Köyü
Konak Köyü	Bürnük Köyü
Köprübaşı Köyü	Çayköy
Kuzgöl Köyü	Çırdak Köyü
Sazlar Köyü	Düzağaç Köyü
Teberikler Köyü	Düzköy
Yellicedemirciler Köyü	Gözecik Köyü
Yumrutaş Köyü	İlyaslar Köyü
Afşar Köyü	Karacalar Köyü
Çorakkadırlar Köyü	Karaishak Köyü
Çorakmıtlar Köyü	Karaşeyhler Köyü
Elemen Köyü	Nazırlar Köyü
Emirler Köyü	Rüknettin Köyü
Güneygökçesu Köyü	Sarıkadılar Köyü
Hayranlar Köyü	
Kadılar Köyü	

It is possible to graph the female and male population distribution of Ağalar village by year between 2007-2024 as follows:

**Fig.3.** Ağalar Village Population



Source: URL:1

According to the graph, an increase in the village population is observed after 2013. The general population of Ağalar village increased by almost a hundred percent in 2024 compared to 2007, from 72 to 137. The distribution of female and male populations also increases close to the general population distribution.

#### 4.2. Ağalar Village As Described in The 1844/1845 Temettuat Registers

In the years of Hijri 1260-1261 (Gregorian 1844-1845), Ağalar village (Kariyesi) was a village in Gökçesu District of Bolu Province. In these years, there were twenty-seven (27) households in the village. These 180/181 year old data suggest that Ağalar village was quite lively in those years. Agriculture and animal husbandry were the main livelihoods of the people in the village. In the following part of the study, detailed information is given about the population of the village in 1844-1845, the names and nicknames used and the occupational groups, as extracted from the temettuat registers.

##### 4.2.1. Population of Ağalar Village

The information in the 1844-1845 temettuat registers indicates that there were 27 households in Ağalar village. Since the temettuat registers were kept on the basis of the head of household, the entire male and female population living in Ağalar village was not recorded in the book. Ömer Lütfi

Barkan accepts the household population as five people. Some authors calculate the household population as 10 people (Ürekli&Özdoğan, 2019: 202). In the light of this information with a 50% error, it is possible to estimate the population of Ağalar village with 27 households as between 135-270.

#### 4.2.2. Given Names and Surnames Used

When the names recorded for the people living in Ağalar village in 1844-1845 were examined, there was a total of 19 different given names are mentioned. The names are of Turkish, Arabic and Persian origin. It appears that the tradition of giving the names of heroes from the Quran or historical figures was common in Ağalar village. The three names mentioned most are Hüseyin, Mustafa and Ahmet, followed by Hasan, Mehmet, Ali. Of note, the name Zambak is the only female name mentioned in the Temettuat Defteri. Zambak Hatun was a poor widow.

**Table 2.** Distribution of Given Names Used

Names Used			Names Used			Names Used		
	n	%		n	%		n	%
Hüseyin	15	18.5	İbrahîm	5	6.2	Osman	2	2.5
Mustafa	9	11.1	Abdullah	4	4.9	Dursun	1	1.2
Ahmet	8	9.9	Halil	4	4.9	Halit	1	1.2
Hasan	7	8.6	İsmail	4	4.9	Satılmış	1	1.2
Mehmet	7	8.6	Ömer	3	3.7	Süleyman	1	1.2
Ali	5	6.2	Oğuz	2	2.5	Yusuf	1	1.2
						Zambak	1	1.2
<b>Total</b>							<b>81</b>	<b>100</b>

The 1844-1845 Temettuat registers also records the surnames (nicknames) used for the families in Ağalar village, which were: Beşelioğlu, Bezaroğlu, Çapacioğlu, Deli Ömeroğlu, Eneciroğlu, Geyvelioğlu, Hacı Ahmetoğlu, Hacı Hüseyinoğlu, Hancioğlu, Levendoğlu, Madakbaşoğlu, Mertaoğlu, Oğuzoğlu, Şenilikoğlu, Tabancioğlu and Ustaoglu.

### 4.2.3. Professional Groups

The records from 1844-1845 show that there were basically four different profession groups. These were: Worker, Erbab-ı Ziraat (Farmer), Student and Hattab (Woodcutter). However, the details of the professions are entered in the Temettuat registers and the individual working as a worker in Istanbul is defined as "Worker in Dersaadette". There are also definitions of "Worker". Again, those who practice the Erbab-ı Ziraat profession are defined as "Farmer" and "other Income Person". Table 3 has been prepared by taking into account the detailed definitions as follows:

**Table 3.** Distribution of Professions

Professions	n	%
Worker	20	47
Erbab-ı Ziraat (Farmer and Other)	8	19
Erbab-ı Ziraat (Agriculturalist)	5	12
Worker in Dersaadet	3	7
Rençber (Farmer)	2	5
Student in Dersaadet	1	2
Erbab-ı Çiftçi (Farmer)	1	2
Erbab-ı Ziraat (Worker and Farmer)	1	2
Hattab (Woodcutter)	1	2
Worker and Farmer	1	2
<b>Total</b>	<b>43</b>	<b>100</b>

Table 3 shows that 54 percent of the taxpayers in Ağalar village in 1844-1845 were farm laborers. The total of agricultural workers, farmers is approximately 42%. The remainder of the taxpayers were listed as students or lumberjacks. Unlike other Anatolian villages, Ağalar village appears to have experienced economic migration to Istanbul, rather than remaining at



the village to persist with farming and agriculture. The current day field<sup>3</sup> studies suggest that this economic migration continues today.

#### 4.2.4. Agriculture and Livestock in Ağalar Village

##### 4.2.4.1. Agriculture

The temettuat registers of 1844-1845 show a total of 388 acres of land in Ağalar village. Of this, 329 acres of which were grazing fields, 32 acres were arable (cultivated) fields and 27 acres were uncultivated, unopened fields.

**Table 4.** Distribution of Agricultural Areas

Agricultural Areas (Acres)	n	%
Mezru-Gayri Mezru (Cultivated and Uncultivated Land- Grazing land)	329	85
Mezru (Cultivated)	32	8
Gayrimezru (Uncultivated)	27	7
<b>Total</b>	<b>388</b>	<b>100</b>

When the table is examined, the agricultural areas of Ağalar village are less than was typical for other villages in Anatolia. This may be explained by the local geography and that Bolu's forest areas cover a large area. That there were relatively few agriculturalists and farmers in the village, even though this constituted 54% of the workforce, and that workers mostly went to Istanbul and its surroundings is common both for the years 1844-1845 and today. According to the temettuat registers, the agricultural product cultivated in Ağalar village was wheat (hinta).

##### 4.2.4.2. Livestock Farming

Considering the population and physical geography of Ağalar village animal husbandry activities were less common than would be expected in other Anatolian villages.

<sup>3</sup> Istanbul was and still is an important city for the people living in the village of Ağalar. Although Ağalar is a small village, many people migrated to Istanbul for various reasons. According to the temettuat registers we examined, going to Istanbul was not new and was popular in 1844-1845. These records show that the villagers went to Dersaadet, that is, Istanbul, as workers. In our fieldwork, oral sources said that the number of people who went to Istanbul to work as cooks in the 1960's was "quite high" (OS 4, OS 5, OS 6).

**Table 5.** Distribution of Livestock Activities

<b>Livestock</b>	<b>Unit</b>	<b>n</b>
Cattle	One animal	135
Smaller livestock	One animal	300
Riding Animal	One animal	37
Beekeeping	Beehive	7

The fact that the working class generally worked as "laborers" (approximately 54%) plays a role in this. Today, a large part of the village population works in Istanbul and only return to their villages during the summer months. Animal husbandry activities were diverse, with sheep farming being the main form of animal husbandry. Beekeeping activities were also recorded but to a much lesser extent than other agricultural activities. Honey production was possible because of the heavily forested nature of the local geography. However, it did not prove to be either as easy or as lucrative as other agricultural activities or there would have been a greater number of beehives and we imply that the limited production was for family use rather than commercial gain.

#### 4.2.4.2.1. Cattle Livestock

Cattle in Ağalar village were classified into 13 subcategories and there were 135 cattle in total. Given this level of detail for these animals, it is likely that cattle were of special importance in the taxation policy of the period.

**Table 6.** Distribution Of Cattle Recorded

<b>Cattle</b>	<b>n</b>	<b>%</b>
Black ox	36	27
Male calf	20	15
Camush ox	16	12
Milking cow	14	10
Female malak	11	8
Non-milk cow	8	6

Female calf	7	5
Milk buffalo	6	4
Male malak (water buffalo)	5	4
Non-milking buffalo	5	4
Male calf	3	2
Female heifer	2	1
Malak (water buffalo) (Gender: Unspecified)	2	1
<b>Total</b>	<b>135</b>	<b>100</b>

In addition to riding animals, the high proportion of male animals to be employed in various jobs in the fields (ploughing, carrying loads) is striking. It is probable that the distinction between dairy and non-dairy animals is again related to tax policy. In addition to cattle breeding, buffalo breeding was also important in the region.

#### 4.2.4.2.2. Small Livestock

When the table is examined, it is seen that the small livestock breeding species in Ağalar village are classified into 9 subcategories and there are 300 small livestock breeding in total.

**Table 7.** Distribution Of Owned Small Livestock

<b>Small Livestock</b>	<b>f</b>	<b>%</b>
Milking sheep	63	21
Milking goat	50	17
Ewe lamb	49	16
Male goat	30	10
Male sheep	28	9
Male lamb	28	9
Female capricorn	21	7

Young goat	17	6
Male capricorn	14	5
<b>Total</b>	<b>300</b>	<b>100.00</b>

Again, the classification of small livestock under 9 subheadings is related to taxation policy. Whether the animal is for milking or not, its gender and age were important criteria for tax purposes.

#### 4.2.4.2.3. Pack and Riding Animals

In the taxation records from 1844-1845 pack and mount animal species in Ağalar village were classified into 6 subcategories and there were 37 animals in total. Among pack and mount animals, the use of “merkeb” is prominent.

**Table 8.** Distribution of Pack and Mount Animals

<b>Pack and Mount Animals</b>	<b>n</b>	<b>%</b>
Donkey (Gender: Not Specified)	13	0.35
Mare	8	0.22
Male colt	5	0.14
Young donkey (Gender: Not Specified)	5	0.14
Horse (Gender: Not Specified)	5	0.14
Young mare (Gender: Not Specified)	1	0.03
<b>Total</b>	<b>37</b>	<b>100.00</b>

According to the records, although almost every household had at least one pack animal or riding animal, some households (Household No. 18: Mustafa Bin Hüseyin, Son of Hacı Hüseyin) owned more than this, and this particular household owned four animals in this category.

#### 4.2.4.2.4. Beekeeping

There were a total of seven beehives in Ağalar village. Five belong to İbrahim Ustaoglu Hüseyin Bin Ali and his son Hasan, the owner of house number 11. One beehive each belonged to the owners of house numbers 18 and 22. The fact that the number of hives was not large suggests that the activity was carried out to meet the needs of the household rather than commercial activity.

#### 4.2.5. Total Tax Income Based on Household of Ağalar Village

The total tax income paid by Ağalar village according to the 1844/1845 Temettuat registers was 15,358 kuruş. When this tax liability is examined on a household basis, the five households that accrued the most taxes were households 23, 9, 3, 22 and 14, respectively. The total tax amount accrued to these five households was 5,314 kuruş (approximately 36% of the total tax accrued).

**Table 9.** The Five Households With The Largest Tax Liabilities

House	Number	Name	Job	Total Household Income
23	1	Hacı Ahmet Oğlu Hasan Bin Hüseyin	Agriculture Professionals (Farming and Others)	1144
	2	Kardeşi Yusuf	Farm worker	
	3	Kardeşi Hüseyin	Farm worker	
	4	Kardeşi Mustafa	Farm worker	
9	1	Deli Ömer Oğlu İsmail Bin Ömer	Agriculture Professionals (Farming and Others)	1102
	2	Zevcesinin Erkek Kardeşi Ali	Farm worker	
3	1	Hacı Ahmet Oğlu Ali Bin Mehmet	Hattab (Woodcutter)	1048.5
	2	Oğlu Abdullah	Student in Dersaadet (İstanbul)	
	3	Oğlu Ahmet	Laborer	
	4	Oğlu İsmail	Laborer	
22	1	Hacı Ahmet Oğlu Mehmet Bin Mustafa	Agricultural Experts	1025
	2	Kardeşi Abdullah	Farm worker	
14	1	Köy Muhtarı Levendoğlu Mehmet Bin Hüseyin	Agriculture Professionals (Farming and Others)	994.5
	2	Kardeşi İbrahim	Farm worker	
	3	Kardeşi Halil	Agriculture Professionals (Farming and Others)	

Similarly, the five households with the lowest tax liabilities were households 24, 21, 25, 11 and 8, respectively. The total amount of tax accrued to these 5 households was 1.283.5 kuruş (approximately 8% of the total accrued tax).

**Table 10.** Households Paying the Least Taxes

House	Number	Name	Job	Total Household Income
24	1	Çapacı Oğlu Mehmet Bin İbrahim	Agricultural Experts	120
21	1	Hancıoğlu Yetim Ali Bin Mehmet		159
25	1	Tabancıoğlu İsmail Bin Hüseyin	Laborer	251.5
11	1	İbrahim Ustaoglu Hüseyin Bin Ali	Agriculture Professionals (Farming and Others)	370
	2	Oğlu Hasan	Laborer	
8	1	Beşeli Oğlu Dursun Bin Ahmet	Agriculture Professionals (Farming and Others)	383

Households that were dependent on aid to survive and did not pay any taxes were households numbered 7 and 19. Household numbered 7: Tabancıoğlu Halit's widow Zambak Hatun. Household numbered 19: Oğuz's son, Orhan Hüseyin bin Abdullah (10 years old).

The table of all tax amounts accrued by the village is shown in Table 11.

When Table 11 is examined, the listed professions of the five households who paid the most taxes were almost identical to the professions listed for those paying the least taxes. The main difference appears to be the number of individual tax payers in each household. It is possible that the

categorization of professions was inaccurate or that some households had much more extensive land ownership than other families. It is also possible that tax avoidance was practiced with deliberate underrepresentation of income, although this may have caused social friction in such a small and close-knit community.

House	Number	Name	Job	Explanation	Total Income of the Household (Kurus)	Total Income of the Village (Kurus)	
1	1	Hacı Ahmet Oğlu Mustafa Bin Hüseyin	Agricultural Experts		987.5	15358	
	2	Oğlu Hüseyin	Worker In Dersaadet (İstanbul)				
	3	Oğlu İbraihm	Worker				
2	1	Oğuz Oğlu Abdullah Bin Hüseyin	Agricultural Experts		573		
	2	Oğlu Osman	Worker				
3	1	Hacı Ahmet Oğlu Ali Bin Mehmet	Hattab (Woodcutter)		1048.5		
	2	Oğlu Abdullah	Student In Dersaadet (İstanbul)				
	3	Oğlu Ahmet	Worker				
	4	Oğlu İsmail	Worker				
4	1	Hacı Ahmet Oğlu Hasan Bin Hüseyin	Agriculture Professionals (Farming And Others)		873.5		
	2	Oğlu Ahmet	Worker In Dersaadet (İstanbul)				
5	1	Oğuz Oğlu Mustafa Bin Hüseyin	Agricultural Experts	Alil-i Vücut (Blind/Crying)	557		
	2	Oğlu Hüseyin	Worker In Dersaadet (İstanbul)				

— Contribution of Temettuat Registers to Socio-Economic Analysis: Mengen/Ağalar Village (1844-1845)

6	1	Geyveli Oğlu Hasan Bin Hasan	Worker		<b>400</b>
7	1	Tabancioğlu Halit'in Zevcesi Zanbak Hatun		Needing Support to Live	
8	1	Beşeli Oğlu Dursun Bin Ahmet	Agriculture Professionals (Farming And Others)		<b>383</b>
9	1	Deli Ömer Oğlu İsmail Bin Ömer	Agriculture Professionals (Farming And Others)		<b>1102</b>
	2	Zevcesinin Erkek Kardeşi Ali	Worker		
10	1	Madakbaşoğlu Hasan Bin Halil	Worker		<b>556.5</b>
11	1	İbrahim Ustaoglu Hüseyin Bin Ali	Agriculture Professionals (Farming And Others)		<b>370</b>
	2	Oğlu Hasan	Worker		
12	1	İbrahim Ustaoglu Mustafa Bin Ali	Agriculture (Farming And Labor)		<b>500</b>
13	1	Enecir oğlu İsmail Bin İbrahim	Agricultural Experts	insane	<b>902</b>
	2	Kardeşi Halil	Worker		
14	1	Köy Muhtarı Levendoğlu Mehmet Bin Hüseyin	Agriculture Professionals (Farming And Others)		<b>994.5</b>
	2	Kardeşi İbrahim	Worker		
	3	Kardeşi Halil	Agriculture Professionals (Farming And Others)		
15	1	Şenilik Oğlu Ahmet Bin	...		<b>607</b>



— Contribution of Temettuat Registers to Socio-Economic Analysis: Mengen/Ağalar Village (1844-1845)

Süleyman					
16	1	Deli Ömer Oğlu Hasan Bin Halil	Agriculture Professionals (Farming And Others)		580
	2	Oğlu Mehmet	Farmer		
	3	Oğlu Hüseyin	Worker		
17	1	Çapacı Oğlu Ali Bin Ahmet	Worker		464
18	1	worker	Worker		445
19	1	Oğuz Oğlu Yetim Hüseyin Bin Abdullah		Needing Support to Live, 10 years old	
20	1	Bezaroğlu Mustafa Bin Mehmed	Worker And Farmer		462
21	1	Hancıoğlu Yetim Ali Bin Mehmet		12 Years Old	159
22	1	Hacı Ahmet Oğlu Mehmet Bin Mustafa	Agricultural Experts	Retired from Asakir-i Nizamiye	1025
	2	Kardeşi Abdullah	Worker		
23	1	Hacı Ahmet Oğlu Hasan Bin Hüseyin	Agriculture Professionals (Farming And Others)		1144
	2	Kardeşi Yusuf	Worker		
	3	Kardeşi Hüseyin	Worker		
	4	Kardeşi Mustafa	Worker		
24	1	Çapacı Oğlu Mehmet Bin İbrahim	Farmer Expert	poor man	120
25	1	Tabancıoğlu İsmail Bin Hüseyin	Worker		251.5
26	1	Enecir oğlu Osman Bin Mustafa	Farmer		413

	2	Kardeşi Satılmış	Worker	
27	1	Merta Oğlu Hasan Bin Mustafa	Worker	440

### Conclusion

This study examined the socio-economic status of Ağalar village based on the consolidation of the 1844-1845 Temettuat Defteri and presented important inferences from the periodic rural Anatolian social structure. The fact that the village had limited agricultural land and that construction activity remained at a lower level than expected reveals that the natural formations in the region - especially the forested conditions - formed above the economic structure. The weight of the timber sector in the village economy is clearly seen in sectoral developments. This situation shows that conditions, conditions and production methods directly shape it.

While the number of households and the population estimates belonging to these households provide the opportunity for mobile demography, the established relationships between the professions that can be done and tax transactions provide the opportunity to learn about historical economic developments. The fact that there is no significant difference between the tax fee and the types of professions suggests that the liability is mostly the number of active people in the household and the assets owned. This also indicates that the tax system has a structure based on production power.

In addition, the migration movement from villages to big cities, especially to Istanbul, is not only an explanatory phenomenon of economic development, but also a social emergence of the limited production potential of rural structures. These migration situations, which continue even today, emphasize the continuity of current economic conditions on current demographic structures.

In addition to all these, the findings obtained specifically from the village of Ağalar offer an interdisciplinary perspective on how economic systems, social services and temperature conditions were shaped through communication in the 19th-century Ottoman provinces, creating a productive intersection between Folklore and Accounting History.

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### Electronic Resources

URL 1: <https://www.nufusune.com/6901-bolu-mengen-agalar-koy-nufusu> (14.03.2024).

### Appendixes

**Appendix 1** : Presidency of the Republic of Türkiye, Presidency of State Archives, Ottoman Archives. Gökçesu District, Ağalar Village Temettuat registers.ML.VRD.TMT.d.3145. H-29-12-1261 (First Page).



### **TEMETTUAAT KAYITLARININ SOSYO- EKONOMİK ANALİZE KATKISI: MENGEN/AĞALAR KÖYÜ (1844-1845)**

**Öz:** 1844-1845 Temettuat Defterine göre Ağalar köyünün sosyo-ekonomik görünümünü ortaya koymayı amaçlayan bu çalışma Halkbilim ve Muhasebe Tarihi alanlarının multidisipliner bir çalışma örneğini oluşturmaktadır. Araştırmacılar yapmış olduğu saha çalışmasında Ağalar köyünde ve (göç nedeni ile) İstanbul'da yaşayan köylüler ile “görüşme” yöntemini kullanarak veri toplamıştır. Aynı zamanda Cumhurbaşkanlığı Osmanlı Arşivlerinde araştırma yaparak Ağalar köyünün 1844-1845 tarihli temettuat kayıtlarına ulaşmıştır (Belge inceleme). Çalışma, saha çalışması sırasında toplanan bilgiler ve 1844-1845 tarihli temettuat defterinden elde edilen veriler ışığında şekillenmiştir. Bu şekliyle çalışma multidisipliner bir çalışma özelliği taşımaktadır. 1844-1845 Temettuat Defteri'ne dayanan bu çalışma sonucunda, Ağalar köyünün o tarihlerde 135-270 arasında tahmin edilen bir nüfusa sahip; 27 haneli bir köy olduğu söylenebilir. Köylülerin Türkçe, Arapça ve Farsça kökenli isimler taşıdığı ve temelde dört ana meslekle uğraştıkları (işçi, çiftçi, öğrenci ve oduncu) bulgulanmıştır. Bolu'nun geniş ormanları nedeniyle sınırlı tarım, birçok köylünün köy dışında çalışmasına yol açmış, İstanbul bu açıdan hedef şehir olarak seçilmiştir. Hayvancılık daha çok küçükbaş hayvancılık şeklinde yapılmaktadır. Koyun, keçi ve arıcılığa odaklanılan köyün, toplam vergi geliri 15.358 kuruştur. Bazı haneler yardıma muhtaç, vergi ödeyemez bir haldedir.

**Anahtar Kelimeler:** Osmanlı Devleti tarihi, Mengen/Ağalar köyü, Halkbilimi, Muhasebe tarihi, 1844-1845 yılı temettuat defterleri.

### **ВКЛАД ТЕМЕТТУАТСКИХ РЕГИСТРОВ В СОЦИАЛЬНО-ЭКОНОМИЧЕСКИЙ АНАЛИЗ: ДЕРЕВНЯ МЕНГЕН/АГАЛАР (1844–1845)**

**Аннотация:** Данное исследование, целью которого является выявление социально-экономического облика деревни Агалар на основании теметтуатских записей 1844–1845 годов, представляет собой отраслевое исследование в области фольклористики и истории бухгалтерского учета. В ходе экспедиционной работы исследователи собрали материалы методом интервью с жителями деревни Агалар и переселенцами, проживающими в Стамбуле. Кроме того, посредством работы в Президентском управлении Османского архива были изучены теметтуатские записи деревни Агалар за 1844–1845 годы (документальный анализ). Исследование опирается как на сведения, полученные в ходе

экспедиции, так и на данные из теметтуатских регистров за указанный период. В этой связи работа носит междисциплинарный характер. На основании данных «Теметтуатской книги» (книги дивидендного налога) 1844–1845 годов установлено, что в тот период в деревне Агалар проживало около 135–270 человек, объединённых в 27 домохозяйств. Имена жителей имели, главным образом, тюркское, арабское и персидское происхождение; основными сферами их занятости были четыре вида деятельности: рабочие, земледельцы, учащиеся и лесозаготовители. Огромные лесные массивы Болуского региона ограничивали возможности для земледелия, вследствие чего многие жители вынуждены были искать заработок за пределами деревни, преимущественно направляясь в Стамбул, обладавший наибольшим потенциалом трудоустройства. Животноводство в деревне велось преимущественно в форме мелкого скотоводства. Основное внимание уделялось разведению овец, коз и пчеловодству. Совокупный налоговый доход деревни составил 15 358 курушей (денежная единица того времени). При этом часть домохозяйств нуждалась в помощи и не могла уплачивать налоги.

**Ключевые слова:** История Османской империи, Деревня Менген/Агалар, Фольклор, история бухгалтерского учета, Теметтуатские регистры 1844-1845 годов.

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