

# The Cares of This World

## Roman Economics and the New Testament

*John Gee*

A parable is a hypothetical story told for comparison, often with hyperbole for effect.<sup>1</sup> It could have actually taken place but need not have since the important point is the comparison. Jesus employed parables both to teach truth and to obscure his teachings, and while the parables were the open teachings of Jesus, their interpretation was given in private to his disciples.<sup>2</sup> At times Jesus's parables drew on information that was unstated—not because it was secret or sacred but because everyone was already familiar with it. Jesus's first-century audience took a number of basic facts for granted and could understand (better than a modern reader) where he was exaggerating for effect. Since the parables of Jesus assume a number of facets about first-century society, in particular about economic life, the parables and the world of the New Testament in general can be much better apprehended through a cursory understanding of some of the economic realities of the day. To this end, this chapter will provide a cursory overview of economics in the Roman Empire.

### Macroeconomics of the New Testament

To begin, it is important to remember that the New Testament took place in the Roman world, a complex society that functioned in ways that are sometimes similar to modern society and sometimes very different. The Roman Empire ruled over anywhere from 50 to 80 million inhabitants, of which about 5 million were Roman citizens<sup>3</sup> who had special privileges like exemption from certain taxes and the right to receive the grain dole.<sup>4</sup> Looked

at as a business, the Roman Empire had income and expenditures. The income principally consisted of taxes and other revenues. The expenditures were largely to maintain building projects, the military, the welfare state, and the bureaucracy. It is estimated that the Roman government in the first century needed 825,000,000 sesterces every year to run,<sup>5</sup> though this amount could come either in kind or in coin. To obtain the income needed to run the empire, “imperial tribute was demanded based on the principle of obtaining as much as possible with the least effort.”<sup>6</sup>

## Death and Taxes

Rome collected a large number of diverse taxes. These could consist of poll taxes, property taxes, trade taxes, and commodity tariffs. While most of our information about taxes comes from Roman Egypt, which might not have been treated the same as neighboring Judea, it is effectively the best and often the only evidence we currently possess.

### *Poll taxes*

The Roman Empire taxed its subjects for simply being alive. Augustus increased the taxes in coin by increasing the rate of the poll tax (λαογραφία, *laographia*), also called a capitation or head tax.<sup>7</sup> This was a tax levied on all subjects of the Roman Empire who were not Roman citizens, although scribes and certain priests were exempt.<sup>8</sup> To account for the poll tax, occasional censuses were taken<sup>9</sup> (every fourteen years starting in AD 33/34, irregularly before that)<sup>10</sup> and all listed were required to pay the poll tax yearly. Families of the deceased were required to continue to pay the poll tax for the deceased unless the death of the individual was officially recorded. The tax rate was 3–5 denarii/year for urban dwellers and 10 denarii/year for rural dwellers.<sup>11</sup> This rate seems to have held throughout New Testament times since the rate of the poll tax did not increase until the short reign of Nerva (AD 96–98).<sup>12</sup> Another capitation tax was levied on areas, and all inhabitants of a particular area had to pay their share of the tax.<sup>13</sup> This latter tax was used either to pay for the construction and renovation of statues of the emperor or to cover the tax share owed by tax dodgers.<sup>14</sup> Jews also paid a tax for the maintenance of the temple in Jerusalem (Mark 12:41–42; Luke 21:1–2).<sup>15</sup> After the destruction of the temple, Vespasian confiscated this revenue for other purposes.<sup>16</sup>

### *Property taxes*

Property taxes were assessed both in coin and in kind. Farmers in Egypt paid a tax in coin on any type of farmland to pay for dike maintenance. In general, grain farmers paid a property tax of 1/26 of an artaba of wheat (about 1.25 liters) per aroura of land (2756.25 meters<sup>2</sup>, an area of a square 52.5 meters on each side, roughly half the size of the playing area of an American football field). Rates for property tax on private land ranged from 1 to 2 artabas per aroura. Cultivation of government land was assessed at a higher rate, between 1 and 7 artabas per aroura, along with an agreed-upon rent (compare Luke 20:22; Romans 13:6–7),

a 1 percent rent, and a 1.5 percent rental fee.<sup>17</sup> Since the grain yield was generally 4.64–13.00 artabas of wheat per aoura in Egypt (Judea would have yielded less), the taxes might take a significant portion of the crop, or even all of it in times of poor harvest. Surtaxes were assessed if individuals paid with barley instead of wheat, if individuals borrowed their seed from the government, or if more revenue was needed.<sup>18</sup> Because it was cheaper to ship grain from one end of the Mediterranean to the other than it was to cart it 75 miles overland,<sup>19</sup> a shipping charge was added to the taxes, with different rates assessed for government and private land. “The accumulation of such supplements and fees was a serious burden on the cultivators.”<sup>20</sup> It is little wonder that taxation was a serious issue in Jesus’s day (Matthew 17:24; 22:17; Mark 12:14–15; Luke 20:22; 23:2; Romans 13:6–7). The government could also compel farmers to sell their grain (after taxes) to the government at a price below market value or to cultivate otherwise uncultivated lands; the responsibility for larger tracts were spread over several villages, requiring villagers to take care of lands in addition to their own. Villages were also assessed a tax of a certain amount of straw per year. The Roman emperor did not want officials to overdo taxes; when his prefect, Aemilius Rectus, told Tiberius (AD 14–37) that there was a large surplus in tax revenues, Tiberius responded that he wanted his sheep (i.e., his subjects) sheared, not flayed.<sup>21</sup> Roman citizens in Italy, however, were exempt from land taxes.<sup>22</sup>

Grains such as wheat and barley are staple crops, and because the Romans needed to feed people, it made sense to collect taxes in kind. Because wine, olive oil, and other cash crops were lucrative items readily sold on the market, Romans typically collected property taxes on vineyards, date orchards, and gardens in cash. They leveled a charge for surveying the land—40 drachmas per aoura for vineyards and 20 drachmas per aoura for date orchards and vegetable gardens. Property taxes on cash crops were 1,500 copper drachmas (= 5 silver drachmas) per aoura for vegetable gardens and 3,000 copper drachmas per aoura (= 10 silver drachmas) for vineyards, equaling about a tenth of the production. A surtax was additionally charged on all cultivated land of 2,000 copper drachmas (= 6 silver drachmas and 4 obols) per aoura. Vineyards were taxed an additional 8 drachmas per aoura for the wine tax (οἴνου τέλος).<sup>23</sup>

Proper assessment of taxes in kind called for standardized measures. The modius measure was a standard capacity measure for grain, small seeds, and oil, equal to 8.733 liters (and thus a mere quarter of a US bushel).<sup>24</sup> This is the term Jesus uses when he talks of putting a candle (actually a lamp) under a bushel (Matthew 5:15; Mark 4:21; Luke 11:33), since the bushel was not a woven basket but a modius. Because this bronze vessel<sup>25</sup> had to hold liquids, it would be watertight and thus airtight. Placing a lamp under one of these measures would not just dim the light but cut off the oxygen as well, thus putting the lamp out in short order.

Dry Measures		
Measure	Capacity	Choinix per measure
choinix	0.98 liters	1
modius	8.733 liters	9
artaba	39.2 liters	40
Liquid Measures		
Measure	Capacity	
chous	2.9 liters	
keramia	unknown	

Property owners also had to register with the government to be taxed.<sup>26</sup> Joseph and Mary came to Bethlehem because of the need “to register” for taxation purposes (Luke 2:1). They could have registered for the poll tax anywhere, so they may have owned property in Bethlehem if they needed to travel there. If they owned property in Bethlehem, they probably stayed on their own property. The term translated “inn” at Luke 2:7 (καταλύμα, *kataluma*) could simply refer to a temporary dwelling place<sup>27</sup> (at Luke 22:11 it designates a guestchamber needed for the Last Supper). Since the upper story was full, the family stayed on the ground floor, where animals were often kept.<sup>28</sup>

### Trade taxes

While the majority of people in ancient society were involved in agriculture, some plied a trade instead. Practitioners of a trade paid a yearly tax for engaging in that trade. For example, bakers and oil merchants were taxed at the rate of 8 drachmas a month, while brickmakers were required to pay a yearly tax of 80 drachmas (which means that in some cases they would need to sell 8,000 bricks a year just to cover their taxes). Fishmongers paid 4 drachmas a month, or 48 drachmas per year.<sup>29</sup>

### Commodity tariffs

The Romans also taxed certain commodities. For example, fishermen like Peter, James, John, and Andrew had to pay one-quarter of their catch in taxes. This was in addition to the taxes they had to pay on their boats, which could amount to 625 drachmas and 4 obols per annum. Rent on a boat could run 540 drachmas per year. Bread sellers also had to pay one-quarter of their sales in taxes. The same rate was paid by painters. Private baths had a higher rate: one-third of the gross receipts. There was also a 2 percent sales tax. There was a 10 percent tax on the sale of real estate that would have had to be paid if the rich young man had actually sold all he had (Luke 18:18–23).<sup>30</sup>

### *Tax collection*

Each year government officials made an estimate of the tax revenues for the upcoming year. Taxes were collected by renting out or selling the taxes to tax farmers or tax collectors (publicans).<sup>31</sup> Each year in each tax district, the tax farmers bid for the tax revenues, which went to the highest bidder. If at the end of the year these revenues exceeded the winning bid, the tax farmer made a profit. If, however, the revenues were less than the winning bid, the tax farmers had to pay the difference to the state. Tax farmers were thus required to present securities worth more than their bid. The tax farmers could hire as many tax collectors as they wished, but they were required to pay the tax collectors a fixed wage, which was deducted from the tax revenues. They could hire more tax collectors to ensure a thorough collection of taxes, but the expense would cut into their profits. “Most of them were wealthy landowners, a necessary requirement since holders of government contracts had to offer land as security for the fulfillment of terms.”<sup>32</sup> The tax collectors hired scribes to keep their accounts.<sup>33</sup> Scribes thus became an indispensable part of the bureaucracy. Tax collectors’ records were open to higher officials, and they made at least annual reports.<sup>34</sup> Tax collectors were especially concerned with collecting delinquent taxes and could use force or seizure to do so,<sup>35</sup> which could lead to abuses since “the logic of tax-farming dictated a certain amount of ruthless extraction.”<sup>36</sup> This is why John the Baptist told the tax collectors, “Exact no more than that which is appointed you” (Luke 3:13). If the taxes exceeded their estimates, they would of course keep the surplus, which explains why publicans were so hated (Matthew 9:10–11; 11:19; 18:17; 21:31–32; Mark 2:15–17; Luke 5:29–30; 7:34; 15:1–2; 18:10–14; 19:2–7). Once the tax was collected, it was shipped to Rome, preferably by boat since that was the least expensive means of transportation. The Egyptians paid their taxes to Rome in grain. It took thousands of ships to transport the grain from Egypt, the largest supplier of grain, to Rome.

The apostle Matthew came from the ranks of the publicans (Matthew 10:3). Insofar as he fit into the mold of a Roman publican, he would have been literate in Greek and had substantial property and income (compare Luke 19:2). His literacy would have made him a prime candidate to write an account of the life of Jesus. It is somewhat surprising that, given his background, Matthew was not in charge of the finances among Jesus and his apostles, but that Judas was (John 12:6; 13:29).

In the Roman world, gold coins started to be used in 46 BC, after the Romans had siphoned off the precious metals of the Mediterranean and the gold coins of “Macedon, Carthage, Ptolemaic Egypt, and Gaul had ceased to circulate.”<sup>37</sup> Gold coins became the norm when one wanted to convey large sums of money, to more easily conceal one’s money, or to trade outside the Roman Empire.<sup>38</sup> Otherwise, silver coins (drachma, denarius, and stater/tetradrachma) were used. Augustus also minted a number of bronze coins (the *as*) that, smaller than their predecessors, caused their predecessors to increase in value.<sup>39</sup> In AD 56 Nero took over the mint by placing it under prefects of his own choosing.<sup>40</sup> Nero also began minting coins that were smaller. “When it was in the Emperor’s interest to debase the coinage beginning with Nero, he did so without thought for the economic consequences.”<sup>41</sup> So Nero flooded Egypt with debased tetradachmas.<sup>42</sup>

In the King James Bible, a number of different terms for monetary units are used. The following are monetary terms that occur in the New Testament:

King James Term	Transliteration	Greek	References
farthing	<i>assarion</i>	ἄσσάριον	Matthew 10:29; Luke 12:6
farthing	<i>kodrantēs</i>	κοδράντης	Matthew 5:26; Mark 12:42
mite	<i>lepton</i>	λεπτόν	Mark 12:42; Luke 12:59; 21:2
penny (pence)	<i>dēnariion</i>	δηνάριον	Matthew 18:28; 20:2, 9–10, 13; 22:19; Mark 6:37; 12:15; 14:5; Luke 7:41; 10:35; 20:24; John 6:7; 12:5; Revelation 6:6
piece of money	<i>statēr</i>	στατήρ	Matthew 17:27
talent	<i>talanton</i>	τάλαντον	Matthew 18:24; 25:15–16, 20, 22, 24–25, 28; Revelation 16:21

Different monetary systems were used in different parts of the Roman Empire. The Roman monetary system was based on the silver denarius. Egypt was personal property of the Roman emperor, and one way it was kept separate was through the use of a separate monetary system. In addition, documents kept in Hebrew and Aramaic often used a different monetary system even if it was directly equivalent to the Roman monetary system.

It was the taxpayers throughout the empire, including those in Egypt, who supplied the bulk of the revenues demanded by Rome.<sup>43</sup> One option if one could not pay taxes was to flee. By the time of Jesus, the Romans began to encounter the Egyptian phenomenon of *anachoresis*, the deliberate fleeing of the land by the peasants to avoid paying taxes.<sup>44</sup> By AD 19 we already encounter declarations by family members officially averring that individuals had fled without leaving property and therefore their remaining family could not be liable for taxes.<sup>45</sup> “Under the Romans fugitives became also more numerous, and flights more frequent and widespread. No longer the peasants alone, but the propertied middle-class, to escape the crushing liturgies which sapped their personal fortunes, also had recourse to this expedient.”<sup>46</sup> The practice would later play a role in Christian monasticism; anchorite monasticism takes its name directly from the practice.

When people fled taxes, they were reported to the village scribe, the *komogrammateus*, and then to the *strategos*. The village scribe entered their names into the annual list, while the *strategos* officially declared the fugitives outlaws. They were left with one of two options: fleeing to a city “where they could hope to be swallowed up in the large and heterogeneous population, or they joined together in robber bands and led a vagabond, marauding life.”<sup>47</sup> These robber bands play a role in Judea and Galilee as well. Barabbas (which is a patronymic, Bar-Abbas, son of Abbas) was a robber (John 18:40), guilty of leading a rebellion against the government (Matthew 27:16–26; Mark 15:7, 11, 15; Luke 23:18–19), precisely what Jesus was

accused of. Jesus was crucified between two robbers (Matthew 27:38, 44; Mark 15:27; Luke 23:32, 39–41) who were not petty thieves but rather brigands or bandits.

With a diminishing tax base and an increased demand for government handouts, the Romans were faced with a problem. “The obvious remedy for the evil was to lighten the tax burden of the peasants; but as such a remedy stood in direct antithesis to the Roman policy of squeezing the greatest possible revenues of grain and money from the country, the administration characteristically evaded the issue and bent its efforts, not to solving the problem proper, but to insuring the fisc against any loss in revenue. . . . Instead of a reduction in taxes, however, the government preferred whenever possible to grant a moratorium, which did not involve any diminution of its revenue. Another type of concession, finally, was the amnesty for fugitives.” Because Roman government policy did not try to solve the problem of *anachoresis*, but rather was aimed at keeping revenue up, the *komogrammateus* conscripted other people to farm the abandoned land. “The result of applying this policy to the problem in question might have been foreseen: the number of fugitives at large in the country increased steadily, and the problem facing the administration became steadily more acute.”<sup>48</sup>

The Romans were inflexible when it came to collecting taxes, and special surcharges were added when the emperor needed more money for travel or armies. In times when grain was scarce because of famine elsewhere, the government forced the farmers to sell their wheat at low prices when the market price was much higher.<sup>49</sup>

The Roman government’s large income was acquired by numerous compulsory means, backed by the punitive might of the empire. The income was necessary because the outlays were large.

## Great and Spacious Buildings

One way the Roman Empire spent all the tax revenue flowing in was to hire lots of people. “Unskilled workmen were enrolled or impressed in gangs, and craftsmen and semiskilled workers were organized according to their specialties into corporations or guilds (neither term is very satisfactory).”<sup>50</sup> All these workers were employed in monumental construction projects that demanded lots of labor.

The Romans are famous for their large public works projects that provided work for artisans and, when completed, things to keep life comfortable for the elites, and sometimes for the general populace. They built temples, harbors, theaters, amphitheaters, circuses, aqueducts, and baths all over the Roman world.

Augustus claimed that he “found Rome a city of brick and left it a city of marble.”<sup>51</sup> He could do so because of the wealth he had extracted from Egypt. When Augustus defeated Anthony and Cleopatra, he seized Egypt’s fortunes, an amount estimated in the neighborhood of a billion sesterces.<sup>52</sup> “When he brought the treasures of the Ptolemies to Rome at his Alexandrian triumph, so much cash passed into private hands that the interest rate on loans dropped sharply, while real estate values soared.”<sup>53</sup> The withdrawal of that much capital impeded the economic recovery of Egypt.<sup>54</sup>

## Behold a Royal Army

Another large expenditure of the Roman Empire was the maintenance of its considerable standing army. These are the soldiers that John the Baptist asked to “do violence to no man” (Luke 3:14). One result of the Roman civil wars that ended with Augustus was a standing professional army of volunteers.<sup>55</sup> This was a contrast to Roman policy in the Republic when Roman conquests were often left to fend for themselves since “the profits from empire were not going to be squandered on providing demanding, and potentially expensive, services to imperial subjects.”<sup>56</sup> To man a committed professional army required the men to be volunteers rather than conscripts, which meant inducements to recruit, train, and retain them.<sup>57</sup> This required adequate pay, which in turn placed a heavy financial burden on the state.<sup>58</sup> Thus John the Baptist counseled the soldiers to “be content with your wages” (Luke 3:14). Part of the remuneration was providing all their basic necessities,<sup>59</sup> including, of course, feeding them.

Since Egypt supplied more grain than Rome itself could use, the excess was used to feed troops in northern Europe.<sup>60</sup> In fact, it was precisely the acquisition of Egypt that allowed Rome to pursue military expansion into northern Europe.<sup>61</sup> The grain supplies could be shipped via water to places where the empire wanted to concentrate its resources.

## The Farmer on the Dole

Although the emperor spent tax money building monuments to his glory and keeping the subjects in line, he also had to keep the citizens in line, and that was not cheap either. The emperor had other means of subduing the populace besides the army: bread and circuses, which kept the people fed and entertained.<sup>62</sup>

Securing food supply was important for the Caesars not just because they needed to feed the army but more because they needed to feed the Roman citizens. “Filled with palaces, monuments, and slums, [Rome] was a city of contrasts where splendor and squalor existed side by side. Short of space, Rome had expanded vertically as well as horizontally, and much of the population lived in multistoried tenements. Most housing was poorly built, and the collapse of apartment houses was not uncommon. Yet, since living space was at a premium, rents were high. Fires were frequent and destructive. Although the city contained many large public baths, sanitation was poor. Congested and noisy, Rome had grown without planning, and its streets were narrow and winding—a factor that aided rioters.”<sup>63</sup> Though the Romans had earlier fought wars to aid their farmers, by the time of Jesus, Rome had lost the ability to feed itself from the surrounding territory and so had come to rely on commodities from Africa, Sicily, and Sardinia<sup>64</sup> until the acquisition of Egypt and the taxes on its grain allowed the Caesars to placate the Roman citizens with a massive welfare program. The typical entitlement welfare payment to an adult Roman male was 5 *modii* of wheat a month, which translates into about 3,000–3,500 calories per day with the ideal caloric intake of 3,300 calories per day.<sup>65</sup> While an individual Roman could live on that amount of food, it was insufficient for a family and would not help pay the rent or clothe the naked.<sup>66</sup>



Augustus acknowledged that the dole discouraged Italian agriculture (there was no impetus to work hard to raise food when one did not have to) but continued to supply the dole as an entitlement lest another politician wrest support from him by promising the dole or reinstating it.<sup>67</sup> This created a vicious cycle in which Rome, deprived of any incentive to feed itself, was perpetually unable to do so and thus completely dependent on the hard labor of others. Paul was a Roman citizen (Acts 16:37–38; 22:25–29; 23:27) and thus was entitled to receive the dole but worked as a tentmaker (Acts 18:3), thus setting an example to the other saints of laboring with his own hands (1 Corinthians 4:11–12; Ephesians 4:28; 1 Thessalonians 4:11).

## Corrupt Bureaucracy

For the typical citizen, the face of the Roman Empire was the bureaucracy. The Roman government paid a quarter of its tax revenue to maintain the bureaucratic apparatus. There were a number of good and high-minded officials in the Roman Empire, but there were also many corrupt officials. The structure of the empire was designed for honest individuals but invited corruption since it favored those who were “rich, partisan, sought after by many, and feared by most.”<sup>68</sup> Because it is the “nature and disposition of almost all men” (Doctrine and Covenants 121:39) to abuse their power, this is what the typical individual encountered in the Roman government. This aspect of society forms an element of a number of parables and teachings of Jesus: unjust judges (Luke 18:1–8), dishonest scribes (Matthew 23:1–33), and unjust stewards (Luke 16:1–9) abound in the New Testament. Jesus warned his followers that “they shall deliver you up to councils; and in the synagogues ye shall be beaten: and ye shall be brought before rulers and kings for my sake” (Mark 13:9; compare Luke 21:12; Acts 4:5–6; 16:19–24), just as he himself was (Luke 24:20; Acts 3:17). This would even be considered an act of piety: “whosoever killeth you will think that he doeth God service” (John 16:2). Pilate was, in some ways, merely a typical Roman official who had not the courage to do what was right rather than what was politically expedient (Luke 23:4).

In theory, corrupt officials could be charged with crimes and punished accordingly, but this process was corrupt too. Informers (*delatores*) would accuse rich individuals of disloyalty to the emperor; the accused would be sold as slaves or exiled, and their property would be confiscated by the emperor, though accusers would sometimes suffer the same fate.<sup>69</sup> In AD 33 the Roman money changers were charged with irregularities in their exchanges between silver and copper coins. There is no question that they were making money on the deals since that was the reason they were in business, and there was good money to be made (Matthew 25:16–17, 27).<sup>70</sup> They tried to turn the tables on their accusers by calling for immediate repayment of all outstanding loans to them, requiring people to sell their property to cover the debt, flooding the market with property and causing the real estate prices to plummet. Tiberius intervened with an interest-free loan of 100,000,000 sesterces to those whose reputation and honor were threatened.<sup>71</sup>

## Microeconomics of the New Testament: A Farmer's Life

As vast and expansive as the empire's economy was, the empire itself accounted for only an estimated 5–10 percent of the total economic activity in the empire. Most of the activity took place on the individual and local level.<sup>72</sup> The other way to look at the economic situation in the New Testament is from the point of view of the individual Roman subject, who usually lived in a rural area.

From the farmer's point of view, his principal task is growing enough food to feed his family. The life of a farmer is tied to the land and the seasons, and so are the religious festivals. Though Judea has early and later rains (Deuteronomy 11:13–17; Jeremiah 5:24), it lies in a liminal zone around the 100 mm isohyet on the borderline between having enough rainfall for crops or not; it depends on the year. The Galilee and the Jezreel valley fair better.<sup>73</sup> Around middle to late October the early rains come. Between December and March come the later rains, and 75 percent of the rainfall comes at that time.<sup>74</sup> When Jesus said that God "sendeth rain on the just and on the unjust" (Matthew 5:45), he was referring to rain as a blessing, not a curse.

The year begins in the spring.<sup>75</sup> The Passover begins on the full moon of that month,<sup>76</sup> right after the flax and barley are harvested. Seven weeks later is the Feast of Weeks or First-fruits (Pentecost), after the wheat harvest, and offerings of a sheaf of wheat and new flour figure prominently.<sup>77</sup> The episode when the disciples went through the grain on the Sabbath must have occurred at this time of year (Matthew 12:1–8; Mark 2:23–28; Luke 6:1–5). Seven weeks later was the completion of the grape harvest.<sup>78</sup> Seven weeks after that coincided with the end of the olive harvest.<sup>79</sup> This was the time of the Feast of Tabernacles (Sukkot), which followed the Day of Atonement. It also coincided with Rosh Hashanah, which was considered the beginning of the year because after that time the fields were plowed in preparation for sowing in time for the early rains.

Independent farmers needed to figure out how to get their grain to the threshing floors; those farming government land could use government animals. At the threshing floor a government agent would assess the tax and collect the best of the grain. Farmers of government land would have to pay a fee for the government to transport their taxes in grain to storage granaries. Farmers might also be assessed a storage fee. When the grain was deposited in the granary, the granary overseer or his scribe would issue a receipt.<sup>80</sup> The farmer himself would have his own granary and would want it to be large enough for his own needs (Luke 12:17–18).

Since the harvest was likely to be sixfold at best (tenfold in Egypt),<sup>81</sup> the farmer needed to keep at least one-sixth of the crop for seed corn. When Jesus talked of those who accepted the gospel as seeds producing thirty, sixty, and a hundredfold (Matthew 13:8, 23), he was talking about the least productive adherent as producing at a rate that was unheard of in the ancient world, five times as much as a good harvest.

Grain was a staple crop that grew best in well-watered flat places. Hillsides were more amenable to grapes and olives, which were cash crops fetching a much higher price than grain. One large farm allocated five-sevenths of the land to grain and the other two-sevenths

to grapes.<sup>82</sup> About 90 percent of the wine was sold, though the poorer grade was used as wages for the day laborers.<sup>83</sup> Extra grain would be sold to others, such as bakers who would turn the grain into bread that could be sold to nonfarmers. The disciples who mentioned to Jesus the idea of buying 200 denarii of bread to feed five thousand men—not counting women and children (Mark 6:37; John 6:7)—knew that 200 denarii would buy about forty-eight hundred loaves.<sup>84</sup>

Besides grain, grape vines and a number of fruit trees were grown, including sumachs, carob, walnuts, almonds, pistachios, pomegranates, olives, date palms, figs, wild figs, white figs, sycamore figs, peaches, pears, apples, hawthorn, medlars, pippins, quinces, and citrons.<sup>85</sup> Figs appear in a number of scriptures (Matthew 7:16; 21:19–21; 24:32; Mark 11:13, 20–21, 28; Luke 6:44; 13:6–7; 21:29; John 1:48–50). Carob, used as a food for smaller livestock,<sup>86</sup> appears in the parable of the prodigal son because the husks of the carob pod are what the son feeds the swine and wishes that he himself could eat (Luke 15:16).

Animals were used both as beasts of burden and a source of income. Prices between animals varied significantly, as with horses (448–2,800 drachmas),<sup>87</sup> fattened calves (330 drachmas),<sup>88</sup> sheep (120 drachmas),<sup>89</sup> and goats (80 drachmas).<sup>90</sup> Chickens (2 drachmas)<sup>91</sup> were worth more than doves (1–3 obols).<sup>92</sup> Thus, in the parable of the prodigal son the older brother notes that the father has killed the fattened calf, an extremely expensive animal, when the father had never allowed him a comparatively cheaper animal for a feast (Luke 15:29–30). The offering of turtledoves or pigeons by Joseph and Mary (Luke 2:24) is indicative of their lowly financial status.

Plowing, sowing, and harvesting were all hard work shouldered by the farmer and his family. Sometimes, like at harvesttime, more hands were needed (Matthew 9:37–38; Luke 10:2). Two sorts of additional labor were available: slaves and hirelings.

Romans could own slaves. It is estimated that the Roman army took some fifteen thousand to twenty thousand individuals per year as slaves and sent them to be sold,<sup>93</sup> a number further swollen by those sold into slavery because of debt. Essentially free for the feeding once they were purchased, slaves were denied a number of privileges, such as wearing rings. Wearing a golden ring was a sign of equestrian status and prohibited by law for the children or grandchildren of freed slaves.<sup>94</sup> So when the father of the prodigal son gives his son a ring (Luke 15:22), he is indicating his status as a son and not making him a slave, or servant, as the son proposed (Luke 15:19, 21). Purchasing slaves did not come cheaply; they were much too expensive for the typical farmer. Hiring extra hands for a day or two was a less expensive solution.

Wages for a day laborer in Egypt during the first century were 20–40 drachmas per month. At an exchange rate of 4 drachmas to the denarius,<sup>95</sup> that would be about 4.4 denarii a month, or 0.2–0.4 denarii per day. In Jesus's parable of the laborers (Matthew 20:1–15), the payment of those who worked all day was about two and a half to five times the going rate. While the laborers of the parable who worked only an hour were certainly getting paid much more for the amount of time, those who worked for a day were getting almost a week's worth of wages for a single day of work. This is something that Jesus's audience all knew. The point

of the parable is somewhat lost if one does not realize how generous the householder was being in the first place. A drachma could be worth as much as a week's worth of wages, and so it was definitely worth sweeping out the house to find such a coin (Luke 15:8–9).

Living within one's means was important. Going into debt was a problem because the loan typically had to be paid back with interest in a year,<sup>96</sup> or upon demand: "any time that you tell me (*bkwl zmn dy tmr ly*)."<sup>97</sup> This explains why in the parable of the unforgiving servant the debts could be demanded as payment without warning (Matthew 18:23–35). The amounts owed in the parable are telling—100 denarii was a substantial sum, but a talent was 2,500 denarii. And 10,000 talents was the equivalent of 60,000,000 sesterces, enough to run the whole Roman bureaucracy and army in Egypt for five years.<sup>98</sup> We have records of wealthy individuals who earned half a talent a month,<sup>99</sup> but even at that rate it would take 1,667 years to earn that much money. A talent would take a day laborer 6,000 to 36,000 days, or 16 to 98 years, to earn. That is a tremendous amount of money to simply bury in the ground (Matthew 25:18). A typical person would not feel slighted at being entrusted with a whole talent (25:24–27), which was more money than most people would ever see in their lives. In the parable of the two debtors (Luke 7:41–43), one of the debtors owed 50 denarii, which was about two months' worth of wages, but the other owed ten times as much. Other debts were of very trivial amounts (11:5–6).

Both loans and labor agreements could be drawn up in contracts, the language of which is often used in the New Testament. The term translated as *faith*, πίστις, can mean many things in a legal context: "oath," "safe-conduct," "credit," "guarantee for a credit," "personal surety," "trust" are only some among its possible legal meanings.<sup>100</sup> "Whenever one of the parties in a reciprocal agreement anticipates his own performance or liability, we can say that he acts "ἐν πίστει" ("in faith"), such as "by issuing the documents without having actually received the loan" or otherwise "acting on trust."<sup>101</sup> The Christian demonstrates faith by acting on the terms of the covenant even though blessings promised by God may not be apparent. Most contracts commonly start with the party writing the contract specifying agreement with the terms of the contract (ὁμολογῶ). Most translations of the Bible give this term as *confess* rather than a word that would convey the contractual meaning, which those in New Testament times would have recognized.

## Conclusion

How the economy of that day worked is not stated in the New Testament because it did not need to be, but it is essential to understanding and appreciating the scriptures and the life and teachings of Jesus. A knowledge of economic realities in the time of Jesus changes how we read the New Testament.

## Appendix: Prices

Most of our knowledge about prices in the Roman Empire comes from Egypt.<sup>102</sup> Prices in Egypt tended to be a bit lower than comparable prices in Judea, partly because Egypt was

largely built along the river Nile and thus had access to an inexpensive means of transportation, while Judea was inland and goods had to be priced to account for the more expensive transportation of hauling items overland by caravan. The following is a list of the price ranges for various commodities in Egypt in the period AD 20–70.<sup>103</sup>

Commodity	Price Range	Notes
<b>Food</b>		
barley	4–16 drachmas/artaba <sup>104</sup>	The cost of barley was generally 40–50 percent less than wheat. <sup>105</sup>
beer	1.5 obols/keramion to 1 drachma for 2 chous <sup>106</sup>	
bread	1 obol/loaf <sup>107</sup>	
cumin	7 drachmas/artaba <sup>108</sup>	
dates	8 obols for 3 metra to 28 drachmas for 10 artaba 8 metra <sup>109</sup>	
figs	1.5 obols for 100 figs <sup>110</sup>	
fish (θήρισσα)	1 obol <sup>111</sup>	
fish (λάτος)	17 obols <sup>112</sup>	
fish (κορακίνος)	19 for 20 obols <sup>113</sup>	
fish (φάγρος)	3 obols <sup>114</sup>	
myrrh	2/3–1+ drachma <sup>115</sup>	amount unknown
oil (έλαιον)	4 drachmas 2 obols/chous to 9 obols/chous <sup>116</sup>	
salt (άλς)	1.5–2.5 obols/metron <sup>117</sup>	price depended on quality
wheat	4.4–13.8 drachmas/artaba <sup>118</sup>	
wine	2 drachmas 2 obols to 10 drachmas/keramion <sup>119</sup>	
<b>Fabric and Clothing</b>		
cloak or toga	20 drachmas <sup>120</sup>	This was an outer wrap.
coat, clothes, or robe	4–12 drachmas <sup>121</sup>	This was a basic garment that looked something like a T-shirt that went down to the knees.
mantle (φαινόλης)	10 drachmas <sup>122</sup>	
wool, raw	16 drachmas/fleece <sup>123</sup>	
wool, thread	1.4–2 drachmas/stathmia <sup>124</sup>	Apparently it took 4 stathmia to make a robe (χιτών). <sup>125</sup>
<b>Real Estate</b>		
apartment	120–600 drachmas <sup>126</sup>	The price is normally to purchase one floor of a multistory building.

cultivable land	28 drachmas/aroura <sup>127</sup>	purchased, not rented
date palm orchard	1,000 drachmas/aroura <sup>128</sup>	purchased, not rented
land	154–600 drachmas/aroura <sup>129</sup>	purchased, not rented
land for building	124–240 drachmas <sup>130</sup>	purchased, not rented; area not specified
olive orchard	600 drachmas/aroura <sup>131</sup>	purchased, not rented
rent of mill	160 drachmas/year <sup>132</sup>	
rent of oil press	40 drachmas for 7 months to 300 drachmas/year <sup>133</sup>	
vineyards +	100–675.55 drachmas/aroura <sup>134</sup>	purchased, not rented
<b>Labor/Wages</b>		
bricklayer (πλινθευτήρ) +	12 obols for 2 days <sup>135</sup>	
carpenter (τέκτων) +	1–2 drachmas/day <sup>136</sup>	
laborer, daily	1–6 obols/day <sup>137</sup>	
laborer, monthly	12–20 drachmas/month <sup>138</sup>	
mason	1–40 drachmas/wall <sup>139</sup>	
priest (of Souchos) +	344 drachmas/year <sup>140</sup>	
publican (assistant tax collector) +	200–252 drachmas/year <sup>141</sup>	
stonemason (λαξός) +	28–40 drachmas <sup>142</sup>	
<b>Slaves</b>		
female slave, 4 years old	2,000 drachmas <sup>143</sup>	
female slave, 8 years old	640 drachmas <sup>144</sup>	
female slave with child	1,100 drachmas <sup>145</sup>	
female slave with two children	1,800 drachmas <sup>146</sup>	
male slave –/+	900–1,200 drachmas <sup>147</sup>	
<b>Animals</b>		
calf +	330 drachmas <sup>148</sup>	
camel	72–168 drachmas <sup>149</sup>	
chickens	2 drachmas <sup>150</sup>	
cow +	120 drachmas <sup>151</sup>	
donkey, female +	56–244 drachmas <sup>152</sup>	
donkey, renting	3 obols–4 drachmas/day <sup>153</sup>	
dove	1–3 obols <sup>154</sup>	
goat	80 drachmas <sup>155</sup>	
horse	448–2,800 drachmas <sup>156</sup>	

ox, rented	4 obols–4 drachmas/day <sup>157</sup>	A yoke of oxen would be double.
pig (swine)	8–12 drachmas <sup>158</sup>	
sheep +	120 drachmas <sup>159</sup>	
<b>Transportation</b>		
ship	100–2,231 drachmas <sup>160</sup>	purchase price for ship
3 donkeys and 2 drivers	5 obols <sup>161</sup>	
33 donkeys for two days	39 drachmas <sup>162</sup>	price of carrying 100 artabas of wheat
man carrying over land	3–4 obols <sup>163</sup>	



**John Gee** is the William (Bill) Gay Research Professor and senior research fellow at the Neal A. Maxwell Institute for Religious Scholarship at Brigham Young University.

## Further Reading

- Bang, Peter Fibiger. “Predation.” In *The Cambridge Companion to the Roman Economy*, edited by Walter Scheidel, 197–217. Cambridge: Cambridge University Press, 2012.
- Drexhage, Hans-Joachim. *Preise, Mieten/Pachten, Kosten und Löhne im römischen Ägypten bis zum Regierungsantritt Diokletians*. St. Katharinen, Germany: Scripta Mercaturae Verlag, 1991.
- Gee, John, and Daniel C. Peterson. “Graft and Corruption: On Olives and Olive Culture in the Pre-Modern Mediterranean.” In *The Allegory of the Olive Tree*, edited by Stephen D. Ricks and John W. Welch, 186–247. Salt Lake City: Deseret Book and Foundation for Ancient Research and Mormon Studies, 1994.
- Rickman, G. E. “The Grain Trade under the Roman Empire.” *Memoirs of the American Academy in Rome* 36 (1980): 261–75.
- Yardeni, Ada. *Textbook of Aramaic, Hebrew and Nabataean Documentary Texts from the Judean Desert and Related Material*. Jerusalem: The Hebrew University, 2000.

## Notes

1. R. Dean Anderson Jr., *Glossary of Greek Rhetorical Terms* (Leuven, Belgium: Peeters, 2000), 86–87.
2. It is telling that of the many parables of Jesus, only three have interpretations associated with them.
3. Hans Kloft, *Die Wirtschaft der griechisch-römischen Welt* (Darmstadt, Germany: Wissenschaftliche Buchgesellschaft, 1992), 198.
4. A. N. Sherwin White, *The Roman Citizenship* (Oxford: Clarendon, 1973), 234, 171–72.
5. Peter van Minnen, “Agriculture and the ‘Taxes-and-Trade’ Model in Roman Egypt,” *Zeitschrift für Papyrologie und Epigraphik* 133 (2000): 208.
6. Peter Fibiger Bang, “Predation,” in *The Cambridge Companion to the Roman Economy*, ed. Walter Scheidel (Cambridge: Cambridge University Press, 2012), 201.
7. Sherman L. Wallace, *Taxation in Egypt from Augustus to Diocletian* (Princeton: Princeton University Press, 1938), 116, 343; and J. Grafton Milne, “The Ruin of Egypt by Roman Mismanagement,” *Journal of Roman Studies* 17 (1927): 4.
8. Wallace, *Taxation in Egypt*, 119–20.

9. Bang, "Predation," 208.
10. Roger S. Bagnall and Bruce W. Frier, *The Demography of Roman Egypt* (Cambridge: Cambridge University Press, 1994), 2; and Wallace, *Taxation in Egypt*, 96–98.
11. Wallace, *Taxation in Egypt*, 121–22, 126–27.
12. Wallace, *Taxation in Egypt*, 347.
13. Wallace, *Taxation in Egypt*, 135–36.
14. Duncan Fishwick, "Statues Taxes in Roman Egypt," *Historia: Zeitschrift für Alte Geschichte* 38, no. 3 (1989): 335.
15. Mishnah Shekalim 1:1–4:9. According to the Mishnah, the woman who threw in her offering was not required to contribute anything (Shekalim 1:5). The following uses are listed for the temple tax: the purchase of offerings (Shekalim 4:1); the purchase of wine, oil, and flour (Shekalim 4:3); the purchase of gold to plate the temple and the purchase of service utensils (Shekalim 4:4); and the wages of craftsmen working on the temple (Shekalim 4:6).
16. Wallace, *Taxation in Egypt*, 170–76.
17. Wallace, *Taxation in Egypt*, 40–41, 71–72.
18. Wallace, *Taxation in Egypt*, 11–15.
19. G. E. Rickman, "The Grain Trade under the Roman Empire," *Memoirs of the American Academy in Rome* 36 (1980): 261–62.
20. Wallace, *Taxation in Egypt*, 41.
21. Dio Cassius, *Roman History* 57.10.5; Wallace, *Taxation in Egypt*, 31; Bang, "Predation," 208; Andrew Monson, "Rule and Revenue in Egypt and Rome: Political Stability and Fiscal Institutions," *Historical Social Research* 32, no. 4 (2007): 264.
22. Bang, "Predation," 201.
23. Wallace, *Taxation in Egypt*, 47–64.
24. L. A. Moritz, *Grain-Mills and Flour in Classical Antiquity* (Oxford: Clarendon, 1958), 221, 90.
25. R. P. Duncan-Jones, "The Size of the Modius Castrensis," *Zeitschrift für Papyrologie und Epigraphik* 21 (1976): 59–60.
26. Wallace, *Taxation in Egypt*, 13.
27. Geneviève Husson, *OIKIA: le vocabulaire de la maison privée en Égypte d'après les papyrus grecs* (Paris: La Sorbonne, 1983), 13–353.
28. William G. Dever, *The Lives of Ordinary People in Ancient Israel* (Grand Rapids, MI: Eerdmans, 2012), 131; and Kenneth E. Bailey, *Jesus Through Middle Eastern Eyes* (Downers Grove, IL: IVP Academic, 2008), 28–30.
29. Wallace, *Taxation in Egypt*, 191–208.
30. Wallace, *Taxation in Egypt*, 219–28.
31. See the description in Josephus, *Jewish Antiquities* 12.4.4.
32. Bang, "Predation," 203.
33. B. P. Muhs, *Receipts, Scribes, and Collectors in Early Ptolemaic Thebes* (Leuven, Belgium: Peeters, 2011), 220; and Wallace, *Taxation in Egypt*, 36–37.
34. Wallace, *Taxation in Egypt*, 37.
35. Wallace, *Taxation in Egypt*, 37–38.
36. Bang, "Predation," 205–10, quotation on 207.
37. Christopher Howgego, "The Supply and Use of Money in the Roman World 200 B.C. to A.D. 300," *Journal of Roman Studies* 82 (1992): 2, 5, 10.
38. Howgego, "Supply and Use of Money in the Roman World," 11–12.
39. Michael Crawford, "Money and Exchange in the Roman World," *Journal of Roman Studies* 60 (1970): 44.
40. Shelagh M. Bond, "The Coinage of the Early Roman Empire," *Greece and Rome* 4, no. 2 (1957): 151.
41. Crawford, "Money and Exchange in the Roman World," 48.



42. J. G. Milne, "The Roman Regulation of Exchange Values in Egypt: A Note," *Journal of Egyptian Archaeology* 16 (1930): 169.
43. Van Minnen, "Agriculture and the 'Taxes-and-Trade' Model in Roman Egypt," 210.
44. Wallace, *Taxation in Egypt*, 136.
45. Naphtali Lewis, "Μερισμός Ανακεχωρηκτών: An Aspect of Roman Oppression in Egypt," *Journal of Egyptian Archaeology* 23 (1937): 68–69.
46. Lewis, "Aspect of Roman Oppression," 63–64.
47. Lewis, "Aspect of Roman Oppression," 63–69.
48. Lewis, "Aspect of Roman Oppression," 67–73.
49. Wallace, *Taxation in Egypt*, 339.
50. William L. MacDonald, *The Architecture of the Roman Empire* (New Haven, CT: Yale University Press, 1982), 1:144.
51. Quoted in J. B. Ward-Perkins, *Roman Imperial Architecture* (New Haven, CT: Yale University Press, 1981), 21.
52. Wallace, *Taxation in Egypt*, 343.
53. Suetonius, *Divus Augustus* 41.1.
54. Wallace, *Taxation in Egypt*, 343; and Milne, "Ruin of Egypt by Roman Mismanagement," 3.
55. M. Rostovtzeff, *The Social and Economic History of the Roman Empire*, 2nd ed. (Oxford: Clarendon, 1957), 40.
56. Bang, "Predation," 201.
57. Rostovtzeff, *Social and Economic History of the Roman Empire*, 40.
58. Rostovtzeff, *Social and Economic History of the Roman Empire*, 40.
59. Crawford, "Money and Exchange in the Roman World," 45.
60. Michael Fulford, "Territorial Expansion and the Roman Empire," *World Archaeology* 23, no. 3 (1992): 301.
61. Fulford, "Territorial Expansion and the Roman Empire," 301.
62. Martial, *De Spectaculis* 1.6–13, 17–24, 26–27, 30–34, 37.
63. Thomas W. Africa, "Urban Violence in Imperial Rome," *Journal of Interdisciplinary History* 2, no. 1 (1971): 4–5.
64. Rickman, "Grain Trade under the Roman Empire," 263.
65. Rickman, "Grain Trade under the Roman Empire," 262; and Hans-Joachim Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne im römischen Ägypten bis zum Regierungsantritt Diokletians* (St. Katharinen, Germany: Scripta Mercaturae Verlag, 1991).
66. Africa, "Urban Violence in Imperial Rome," 6; Rickman, "Grain Trade under the Roman Empire," 262.
67. Suetonius, *Divus Augustus* 42.3; and Monson, "Rule and Revenue in Egypt and Rome," 255.
68. Pliny, *Letters* 1.5.15.
69. Martial, *De Spectaculis* 1.4–5.
70. For Jewish regulations, see Mishnah Shekalim 2:1.
71. Crawford, "Money and Exchange in the Roman World," 46.
72. Bang, "Predation," 202.
73. William G. Dever, *Beyond the Texts: An Archaeological Portrait of Ancient Israel and Judah* (Atlanta: SBL, 2017), 62–63.
74. Dever, *Beyond the Texts*, 66, 70–71.
75. 11Q19 (11QTemple-a) XIV:9–10.
76. 11Q19 (11QTemple-a) XVII:6–7.
77. Leviticus 23:9–22; 11Q19 (11QTemple-a) XVIII:10–XIX:9.
78. 11Q19 (11QTemple-a) XIX:11–XXI:10.
79. 11Q19 (11QTemple-a) XXI:12–XXII:16.
80. Wallace, *Taxation in Egypt*, 33–40.
81. Rickman, "Grain Trade under the Roman Empire," 261.
82. Van Minnen, "Agriculture and the 'Taxes-and-Trade' Model in Roman Egypt," 214.
83. Van Minnen, "Agriculture and the 'Taxes-and-Trade' Model in Roman Egypt," 214.

84. P.Aberd. 67; P.Mich. 2.123, 124, 127, 128; SB 12.11004; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 29.
85. A number of different crops are mentioned in the Mishnah. Specific references in this chapter have been omitted for space reasons.
86. Mishnah Shabbath 24:2.
87. BGU 11.2112; PSI 6.729; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 297, 300.
88. BGU 3.986; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 302.
89. P.Bad. 2.19a (AD 110); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 303.
90. P.Strassb. 2.118; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 305.
91. P.Mich. 2.121; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 310.
92. P.Oxy. 4.736; SB 16.12515; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 312.
93. Bang, "Predation," 201–2.
94. White, *Roman Citizenship*, 331.
95. Sitta von Reden, "Money and Finance," in *The Cambridge Companion to the Roman Economy*, ed. Walter Scheidel (Cambridge: Cambridge University Press, 2012), 275.
96. Wadi Murabba'at 18, in Ada Yardeni, *Textbook of Aramaic, Hebrew and Nabatean Documentary Texts from the Judean Desert and Related Material* (Jerusalem: The Hebrew University, 2000), 1:15; 2:[19]; and Klaus Beyer, *Die aramäischen Texte vom Toten Meer* (Göttingen: Vandenhoeck & Ruprecht, 1984), 306–7. The fifth added for interest is restored by Beyer and though reasonable is not certain. Beyer did not indicate that the word was damaged or reconstructed.
97. XHev/Se 49, in Yardeni, *Textbook of Aramaic, Hebrew and Nabatean Documentary Texts*, 1:17; 2:[19]; and Wadi Sdeir, in Yardeni, *Textbook of Aramaic, Hebrew and Nabatean Documentary Texts*, 1:19; 2:[20].
98. Wallace, in *Taxation in Egypt*, 344, estimates this at 11.3 million sesterces per year. Van Minnen ("Agriculture and the 'Taxes-and-Trade' Model in Roman Egypt," 209) estimates 22 million drachmas per year.
99. O.Uppsala VM 1285, in Sten Wängstedt, *Ausgewählte demotische Ostraka aus der Sammlung des Victoria-Museums zu Uppsala und der Staatlichen Papyrussammlung zu Berlin* (Uppsala, Sweden: Norblads Bokhandel, 1954), 156; Ursula Kaplony-Heckel, "Rund um die thebanischen Tempel (Demotische Ostraka zur Pfründen-Wirtschaft)," in *Res Severa Verum Gaudium*, ed. Friedhelm Hoffmann and Heinz-Josef Thissen (Leuven, Belgium: Peeters, 2004), 298; and Ursula Kaplony-Heckel, *Land und Leute am Nil nach demotischen Inschriften, Papyri und Ostraka* (Wiesbaden, Germany: Harrassowitz, 2009), 1294. For the date, see John Gee, "Horus Son of Osoroeris," in *Mélanges offerts à Ola el-Aguizy*, ed. Fayza Haikal (Cairo: Institut Français d'Archéologie Orientale, 2015), 169–78.
100. José Luis Alonso, "Πίστις in Loan Transactions: A New Interpretation of P. Dion. 11–12," *Journal of Juristic Papyrology* 42 (2012): 29.
101. Alonso, "Πίστις in Loan Transactions," 29.
102. Walter Scheidel, "Real Wages in Early Economies: Evidence for Living Standards from 1800 BCE to 1300 CE," *Journal of the Economic and Social History of the Orient* 53 (2010): 428.
103. If data is not available from that time period, the nearest available price is noted with a plus sign (+) indicating a date later than the time period and a minus sign (–) indicating a date earlier than the time period.
104. P.Mich. 2.127; PSI 12.1263; SB 6.9017; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 25.
105. Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 26–27.
106. P.Tebt. 2.401; SB 8.9699 (AD 78/9); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 43.
107. P.Aberd. 67; P.Mich. 2.123, 124, 127, 128; SB 12.11004; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 29.
108. P.Fay. 101 (18 BC); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 41.
109. P.Mich. 2.127; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 36.
110. P.Mich. 2.123; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 36.
111. P.Mich. 2.123; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 52.

112. P.Mich. 2.123; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 52.
113. P.Mich. 2.123; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 52.
114. P.Mich. 2.124; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 53.
115. P.Oxy. 4.736; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 392.
116. P.Oxy. 4.736, 739, 819; 8.1143; P.Strasb. 7.763; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 47.
117. P. Mich. 5.245; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 41.
118. P.Mich. 2.123, 127; P.Oxy. 47.3352; 49.3488; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 13–14.
119. P.Mich. 2.123, 124, 127; SB 16.12515; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 61, 64.
120. Aeg. 65 (1985); 3.11 (4 BC); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 355.
121. P.Mich. 5.346a; P.Oxy. 2.267; 41.2971; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 355.
122. P.Oxy. 4.736; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 355.
123. P.Mich. 2.123; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 352.
124. P.Mich. 2.127; SB 12.10947; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 352.
125. Basically a T-shirt shaped garment that went down to one's knees.
126. P.Mich. 5.235; P.Oxy. 1.99; 34.2720; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 79, 84.
127. SB 5.7599; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 135.
128. P.Hamb. 1.97 (AD 104/5); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 137.
129. BGU 2.379; CPR 1.1 (AD 83/4); P.Hawara 166; P.Mich. 2.121; P.Ross.Georg. 2.14 (AD 81/95); ZPE 37 (1980); 207 (AD 81); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 129, 141, 148.
130. P.Lond. 2.140; P.Oxy. 2.330; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 139.
131. BGU 2.379; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 137.
132. P.Ryl. 2.167; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 99.
133. P.Aberd. 181; P.Mich. 2.123; SPP 22.173; W.Chrest. 176; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 101.
134. P.Lugd.Bat. 6.3 (AD 92); SB 14.11399 (second century); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 136.
135. SB 8.9699 (AD 78/9); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 123.
136. P.Oxy. 18.2190 (first century); SB 6.9494 (second century); 14.11958 (AD 117); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 123.
137. P.Oxy. 6.985; SB 8.9699; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 413–14.
138. P.Oxy. 6.985; SB 8.9699; 12.10947; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 425.
139. O.Bodl. 2.1755 (second century); O.Bruss.Berl. 71 (second century); O.Strassb. 701 (second century); P.Serap. 61 (second century), 65 (second century); P.Tebt. 2.402 (AD 172); SB 14.11958 (AD 117); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 120.
140. BGU 1.337 (AD 140); SPP 22.183 (AD 138); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 430.
141. P.Fay. 35 (AD 150/1); P.Lond. 2.306 (AD 145); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 430.
142. P.Mil.Vogl. 7.307 (second century); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 125.
143. BGU 3.987; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 259.
144. P.Oxy. 2.263; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 259.
145. P.Gen. 22; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 259.
146. P.Oxy. 2.375; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 259.
147. BGU 4.1128 (14 BC); 4.1114 (5 BC); P.Oxy. 38.2856 (AD 91/2); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 261.
148. BGU 3.986; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 302.
149. BGU 1.89; 3.912; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 287–88.
150. P.Mich. 2.121; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 310.
151. P.Bad. 2.19a (AD 110); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 302.

152. P.Fay. 92 (AD 126); P.Lond. 2.466 (AD 143); SPP 22.22 (AD 142); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 283.
153. SB 8.9699; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 313–14.
154. P.Oxy. 4.736; SB 16.12515; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 312.
155. P.Strassb. 2.118; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 305.
156. BGU 11.2112; PSI 6.729; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 297, 300.
157. SB 8.9699; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 316–17.
158. P.Ryl. 2.134, 140; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 306–7.
159. P.Bad. 2.19a (AD 110); and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 303.
160. BGU 4.1157 (13 BC), 1179 (10 BC); P.Lond. 3.1171 (8 BC); P.Oxy. 45.3250; P.Oxy.Hels. 14; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 327, 330.
161. SB 8.9699; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 343.
162. Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 349.
163. SB 8.9699; and Drexhage, *Preise, Mieten/Pachten, Kosten und Löhne*, 343.