

**Transition of Role of the Jingtū Monastery in Later Tang: A study on the
account book of the Jingtū Monastery in 931**

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Abstract

The study of Dunhuang manuscripts have been one of the important areas in Sinology as well as in the study of world history. Many previous studies had done on the Buddhist manuscripts found in Dunhuang, however, only few studies had focused on the economic manuscripts. This thesis examines the management book of the Jingtū Monastery in the year 931 to argue that the Jingtū Monastery has become an independent entity rather than a place only for religious purpose. This four columns style management book records every single transactions happened throughout the year of 930, including income and expense. Based on the analysis of the income part of the management book, the interest on loans is the most important way of collecting income, while comparing to records from previous years, the interest on loans is not as important as the income from land lease as well as donations. The analysis clearly shows that monasteries in Dunhuang, including the Jingtū Monastery, functioned as an independent economic entity, since they owned lands, they monopolized essential installations for agriculture, and they even issued loans to people. That is to say, monasteries were not depending on the government or the donations from disciples; rather, the major source of income shift to interest on loans.

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Introduction

By the end of the 19th century, the Chinese Taoist Wang Yuanlu 王圆禄 arrived at the Dunhuang Buddhist caves from Shanxi Province, and made himself an unofficial guardian of the Mogao Caves, which are located sixteen miles southeast of the center of Dunhuang. In 1900, while Wang Yuanlu was clearing sand from cave 16, he and his coworker accidentally discovered a hidden door; ancient documents and paintings from fourth to eleventh century were found in the small cave, known as the Library cave (cave 17) now.¹ Up to 50000 manuscripts were kept there, and among them, a large portion of manuscripts were Buddhist texts, including sutras, commentaries, and treatises, and were written in various languages, such as Classical Chinese, Classical Tibetan, Khotanese, Sanskrit, Sogdian, and so on. Besides the large portion of Buddhist texts, non-Buddhist religious texts, government documents, social documents, literary texts were also found in the Library cave.

However, since the cave was discovered, these Dunhuang manuscripts can no longer be put back together. Said Sir Eric Teichman in *Journey to Turkistan*, an account of his travels along the old silk road on a foreign Office mission in 1935, “The Chinese complain, and the foreigner cannot well deny it, the caravan-loads of principles treasures from the temples, tombs and ruins of Chinese Turkistan have been carried off to foreign museums and are forever lost to China.”² During the first quarter of twentieth century, many “long-range archaeological raids

¹ International Dunhuang Project, “Chinese Exploration and Excavation in Chinese Central Asia,” http://idp.bl.uk/pages/collections_ch.a4d.

² Sir Eric Teichman, *Journey to Turkistan* (London: Hodder and Stoughton, 1937), quoted in Peter Hopkirk, *Foreign Devils on the Silk Road: The Search for the Lost Cities and Treasures of Chinese Central Asia* (London: John Murray, 1980), 1.

were made by foreigners into this remote corner of Central Asia”³, and when they got there in Dunhuang, they picked and took thousands of the most well preserved and precious manuscripts back to their countries. Among the flock of “explorers”, there were three most influential men, Sven Hedin of Sweden, Sir Aurel Stein of Britain, and Paul Pelliot of France, whose names will be forever linked to Dunhuang and silk road. As a result, a large numbers of collections of material from Dunhuang are now held in libraries, museums, and research institutes in London, Paris, St Petersburg, and Berlin, with important hold was in Japan acquired by Count Otani of Japan.⁴ There were proximately 8,000 that remained in China, however, these were all the leftovers since those westerners had already picked the best. As one of the most influential Sinologists Chen Yinque 陈寅恪 wrote in the preface of *Dunhuang Jie Yu lu* 敦煌劫余录序:⁵

[Someone] says, the study of Dunhuang is the most grieved history of my country. Those precious either were taken away and kept in other countries, or kept privately by some people. Although we have as many as eight thousand scrolls, the best were gone, the worst remained, thus these fragments of papers probably cannot contribute to important study of Dunhuang at all.

或曰，敦煌者，吾国学术之伤心史也。其发见之佳品，不流入于异国，即秘藏于私家。兹国有之八千余轴，盖当时唾弃之剩余，精华已去，糟粕空存，则此残篇故纸，未必实有系于学术之轻重者在。⁶

³ Teichman, 1.

⁴ International Dunhuang Project, “Chinese Exploration and Excavation in Chinese Central Asia,” http://idp.bl.uk/pages/collections_ch.a4d.

⁵ In terms of the usage of simplified and traditional Chinese, I use what the original documents have.

⁶ Chen, Yinque 陈寅恪, “Dunhuang jieyulu xu 敦煌劫余录序,” *Lishi yuyan yanjiu jikan* 历史语言研究集刊 Vol. 1 (1930).

Therefore, in order to keep “Dunhuang” in China, Dunhuang studies has become one of the most important subjects in academia in China. On top of that, due to its pivotal location on the Silk Road, as Dunhuang was a place where western and eastern cultures converged, the study of Dunhuang is not merely a sub-subject of Chinese studies, but a study of world history in terms of various religions, culture, and people who lived there. Historically and culturally, Dunhuang played a very important role, therefore, the study of Dunhuang, of these manuscripts is also essential for us to understand the past.

Primary Source

As I mentioned before, many of the manuscripts are Buddhist sutras and treatises and the other great portion of them are about the social and economic aspects in Dunhuang. There are also many that concentrate on the social and economic lives of monks and nuns in the monasteries. The one that I will be using as my primary source for this essay is P.2049 Vb. *Houtang changxing er nian zhengyue shazhou Jingtusi zhisui yuanda shouxia zhuse rupoli suanhuidie* 後唐長興二年正月沙州淨土寺直歲願達手下諸色入破歷算會牒. According to Chen Dawei, During the Guiyi Circuit⁷ period, Jingtuo Monastery became one of the richest in the Dunhuang region through various economic activities.⁸ P.2049 is one of the few intact manuscripts which records the whole economic activities during the year 930 of Jingtuo Monastery,⁹ which specifies not only every single income and expense, ranging from barley, oil

⁷ Also known as the Returning to Righteousness Army, the Guiyi Circuit was the regional government from 8th to 10th century, located in Dunhuang.

⁸ Chen, Dawei 陈大为, “Guiyijun shiqi Dunhuang Jingtuo si yu dushi ji zhushi de jingji jiaowang 归义军时期敦煌淨土寺与都司及诸寺的经济交往,” *Dunhuang xue jikan 敦煌学辑刊* vol.45 (2004): 119.

⁹ 淨土, the two Chinese characters are used to represent both the Jingtuo Monastery (Pure Land Monastery) 淨土寺 and Pure Land Buddhism 淨土宗. In order not to confuse the Jingtuo Monastery with the Pure Land Buddhism, since the Jingtuo Monastery is not affiliated with Pure Land Buddhism, I will use the Pinyin of Pure Land to distinguish the Monastery from the Buddhist school.

to cotton cloth, religious utilities, but also loans to laity and others as well as donations. P. 2049 is a significant source for studying the economic system of the Jingtū Monastery, even the studies of other monasteries in Dunhuang.

My primary source can be accessed from the website of International Dunhuang Project¹⁰. However, since the contents of the original scrolls are hard to identify, I will use the *Dunhuang shehui jingji wenxian zhenji shilu*, 敦煌社會經濟文獻真跡釋錄 (Transcribed Manuscripts of Society and Economics in Dunhuang) as reference for some parts that I cannot identify. At the same time, I will also be very careful to cross-check with other resources to make sure the transcribed manuscripts are the same as the original one on the scroll.

In this essay, I will have a close look at my primary source, an account book from Jingtū Monastery in 931 C.E.. At the beginning, I was surprised at how systematic the account book was made even more than one thousand years ago. P. 2049 explicitly records single income and expenses as well as other economic activities throughout the year, and it is a quite long statement. These records show that there are so many important economic activities happened throughout the year, which needed to be written down to keep track. Therefore, the account book system was developed. On the other hand, it shows that during that time period, economic lives of monasteries were vital and prosperous. Take the Jingtū Monastery for example, besides the one that we have, there are also many other manuscripts about the economic activities of the monastery. In this first part of the essay, I will provide some background information on the Jingtū Monastery in Dunhuang such as its religious affinity and economic situation. I will also introduce the way that the account book was organized and recorded.

¹⁰ <http://idp.bl.uk/>

Furthermore, I will focus on the contents recorded in this account book. First of all, I will look at the records of the Jingtū Monastery in the year 931 as a whole to get a sense of the economic situation of the Jingtū Monastery, from which we will get to know the daily life of Buddhist monks who lived in this temple with regard to their basic economic activities. Moreover, this account book also provides an opportunity to let us have a glance at more of these monks' economic lives during the Later Tang period. A Buddhist monastery in China is never merely a monastery. Monastery is defined as a house for persons under religious vows, and especially an establishment for monks in the Merriam-Webster Dictionary. It is clear that the primary function of a monastery is to serve the religious purpose. Ideally, it should be separated from the government. However, in China, in some cases, monasteries are associated with the governmental control. During the rule of Tibet and Guiyi Circuit, monks were given official ranks. These monks had power in deciding how to spend the money of monasteries, and they also had close relationships with the government. In other words, the monastery gradually lost actual control of itself, instead, the appointed official by the government was in charge of the affairs following the instructions by the government. Also, these monk official had shift their attentions to economic affairs.¹¹

Especially in Dunhuang, where monasteries also were involved with lots of exchange in business with local laity as well as the loans the monastery were given out to the laity and other local officials in the region, which implies that Jingtū Monastery was very rich during the Later Tang period. In the following analysis, I will use Jingtū Monastery as an example to shed light on the role of Buddhist monasteries in the economic system in Dunhuang as well as its interplay with local government, which together made the monastery so powerful. Why would a

¹¹ Xie, Chongguang 谢重光, "Tubo zhanlingqi yu guiyijun shiqi de dunhuang sengguan zhidu 吐蕃占领期与归义军时期的敦煌僧官制度," *Dunhuang yanjiu 敦煌研究* No. 3 (1991): 59.

monastery play such an important role in economics? What is the situation here at the Jingtū Monastery based on the manuscript? How did the shift, from a monastery, as a place for Buddhist teaching to a place involved heavily in economic activities, happen? In this essay, based on the primary source, I am going to argue that the Jingtū Monastery, economically speaking, became an independent economic entity.

P. 2049, one piece of thousands from among the Dunhuang manuscripts taken away from China by the French Sinologist Paul Pelliot, is now in the National Library of France in Paris. According to the International Dunhuang Project page, P. 2049 is a 30 to 30.3 x 1871 cm manuscript with ink on paper. It has records on both recto and verso. *Commentary on the Vimalakīrti Sūtra Disciples Chapter 3 維摩經疏弟子品第三* was written on the recto. On the verso, composed of two parts, are P.2049 Va., the first part on the verso: *Houtang tongguang san nian zhengyue shazhou jingtusi zhisui baohu shouxia zhuse rupoli suanhuidie* 後唐同光三年正月沙州淨土寺直歲保護手下諸色入破歷算會牒¹² and P.2049 Vb., the second part on the verso: *Houtang changxing er nian zhengyue shazhou jingtusi zhisui yuanda shouxia zhuse rupoli suanhuidie* 後唐長興二年正月沙州淨土寺直歲願達手下諸色入破歷算會牒, the management reports of Jingtū Monastery of the year 924 and the year of 930, respectively. This essay will be mainly focused on P.2049 Vb..

Before going further into the contents of this manuscript, we need here to have some information on historical background of the time when the account book was made as well as the Jingtū Monastery itself. Even since the Dunhuang area fell into the Tibetan control around 781

¹² 後唐同光三年正月 is the first month of the third year of Tongguang era of Later Tang period.

AD,¹³ this area was standing as in an independent to semi-independent situation for two and half centuries.¹⁴ During this period, Dunhuang was controlled by three different powers, the Tibetan Occupation (781-848), the Zhang Family of Guiyi Circuit (848-914), and the Cao Family of Guiyi Circuit (914-1037).

Guiyi Circuit

After about 60 years¹⁵ of Tibetan rule, Zhang Yichao 張議潮, a local resident of Shazhou Prefecture, led an uprising and took back the city of Dunhuang from Tibetan control in the year of 848. Zhang Yichao came from the most powerful lineage in the local Dunhuang area, as Yang Jidong discusses in his article, the Zhang Clan “were more eager than any other local great families to establish a close relationship with the Tang court, whose support was without doubt the most important source of the clan's power in local political life.”¹⁶ Therefore, after Zhang Yichao took the control of Dunhuang area, he urgently sought opportunities to make contact with the Tang court, from which the support from the Tang court, the official title given by the government, would no doubt help the declined Zhang Clan during the later Tang period to legitimize its authority in its community. In addition, it is necessary to get support since the

¹³ The exact date of the beginning of Tibetan occupation is still unclear, according to Yang Jidong 1998, p.99, which he put in his notes as “A dozen or so scholars have taken part in the debate, which has been focused mainly on two alternative dates: 786 (or 787) and 781 AD. The former was first put forward by Paul Demiéville 1952, pp. 167 - 177. The latter was proposed by Fujieda Akira 1961, p.209. The debate had been silent for a decade since the early 1970s when Ikeda On 1972, p.37, n.6 found new evidence for the date of 787. However, Shi Weixiang 1983 gave a new explanation that the first capture of Dunhuang took place in 781, but it did not end the resistance against the Tibetans, which lasted for several more years and resulted in three agreements between the people of Dunhuang and the conquerors. Since Chen Guochan 1985, the date of 786 seems once again to have gained the advantage in the debate.”

¹⁴ Xie, Chongguang 谢重光, 52.

¹⁵ Depends on which year the author choose to mark as the beginning of the Tibetan occupation. In this case, in correspondence with the previous content as I used the year 781 AD, so here is about 60 years of Tibetan ruling.

¹⁶Yang, Jidong, “Zhang Yichao and Dunhuang in the 9TH Century,” *Journal of Asian History*, Vol. 32, No.2 (1998): 104, accessed October 4, 2015, <http://www.jstor.org/stable/41933087>

attacks from surroundings are reckless, and it's difficult for Zhang Clan to defend as an isolated local power. Just after Zhang Yichao expelled the Tibetan prefect of Dunhuang in 848, he sent a small group of soldiers led by Gao Jinda to Chang'an to report the victory and to express his eagerness to be affiliated to the Tang. In the November of 851 AD, the Tang court appointed Zhang to be the *Jiedushi* 節度使¹⁷ of the Guiyi Circuit, the *Guanchashi* 觀察史¹⁸ of eleven prefectures, and the *Libu Shangshu* 吏部尚書^{19, 20}.

The Zhang Clan controlled the area, including Dunhuang and other places on the Hexi Corridor that were conquered by Zhang Yichao, for more than 60 years, and on the year of 914, the Cao Clan replaced the Zhang Clan to be as the new *Jiedushi* of Dunhuang. The manuscript, P. 2049Vb, that I will analyze in this essay, was made during the appointment of Cao Rengui 曹仁貴 (914 - 935). At the same time, the Tang Empire collapsed in the year 907, which marks the beginning of the Five Dynasties and Ten Kingdoms. In the year of 923, the sinicized Shatuo 沙陀²¹ overthrown the control of Later Liang and reestablished the Tang, given the name Later Tang. Therefore, P. 2049 Vb. was made during the control of Cao, at the same time, the most most of northern China was controlled by the Later Tang. Therefore, in the title of P. 2049 Vb., the period is listed as 後唐長興 Changxin Era of Later Tang.

¹⁷ Jiedushi were the regional military commissioners set up during Tang Dynasty. Jiedushi was given substantial power by central government to maintain their own armies. One example is that of An Lushan, who was the Jiedushi of three regions when started the rebellion.

¹⁸ Guanchashi, second to Jiedushi, were supervision commissioners.

¹⁹ Libu Shangshu was the minister of civil service affairs.

²⁰ Rong, Xinjiang, 榮新江, *Guiyi jun shi yanjiu: Tang song shidai dunhuang lishi kaoan* 歸義軍史研究: 唐宋時代敦煌歷史考案 (Shanghai: Shanghai guji chubanshe, 1996), 8.

²¹ The Shatuo were a Turkic tribe, which descended from the Chigil tribes. Li Cunxu, the son of Li Keyong, destroyed the late Liang, and established the Later Tang.

Jingtu Monastery

According to Li Zhengyu, Jingtu Monastery is one of the biggest monasteries in Dunhuang. He conducted a comprehensive research of all the monasteries that once appeared in Dunhuang, as for Jingtu Monastery, he writes that

[Jingtu] Monastery 淨土寺, also as Sanjie Monastery 三界寺, abbreviated as *Tu*, is a famous monastery in Dunhuang. Inside the Shazhou city (P.3234, P.2032). Its name firstly appeared in the year of 840 during the Tibetan ruling (P. 3410), and was existed until the fourth year of Tianguo era of Northern Song (S.3156). By the end of Tang, it had monks and novices in a total of twenty-three²² (S. 2614). The income of Jingtu Monastery include the collection of tax on land, grain, loans, donations, and etc. (P. 2032, P. 2040, P. 2049, P. 3234, and S. 6452). The Jingtu Monastery played importance on Buddhism, society, economics, culture, education and other aspects of Dunhuang. Famous monks include, Cien 慈恩, Shaokong 绍空, Yuanji 愿济, Baohu 保护, and etc.²³

淨土寺，亦名三界寺，简称“土”敦煌著名寺庙。在沙洲城内（P3234、P2032）。蕃占期间之庚申年（840）初闻其名（P3410），下至北宋太平天国四年（9292）犹存。（S3156）。唐末有僧、沙弥23人（S2614）。收入有田园税租、油梁、磴课及利贷、布施等项来源（见P2032、2040、P2049、P3234及S6452）晚唐至北宋开宝年代设有寺学（P2570兼S2894），兼授僧俗生徒，设经库收藏佛经，供寺僧读诵，该寺在敦煌佛教、社会、经济、文化、教育等方面都发挥着重要作用。著名僧人有慈恩、绍空、愿济、保护等。

²² The total number of monks and novices at Jingtu Monastery is different according to different scholars. In the 48th note of Luo Tonghua's article *Guiyi jun qi dunhuang siyuan de yingsong zhichu* 歸義軍期敦煌寺院的迎送支出, it says that there only 22 monks and novices in total. As Li, Zhengyu claims that the total number is 23. I checked the S. 2614, which lists the names of monks and novices of each monastery in Dunhuang, and it clearly shows that the total is 22, 貳拾貳人. So I will consider Li Zhengyu made a mistake here, and the correct number is 22.

²³ Li, Zhengyu 李正宇, "Dunhuang diqu gudai ci miao si guan jianzhi 敦煌地区古代祠庙寺观简志," *Dunhuang xue jikan* 敦煌学辑刊 Vol.1 & 2 (1988): 81.

If we only look at the number of the disciples of Jingtū Monastery, we would think the Jingtū Monastery was a small monastery compared to others, such as 47 at Bao'en Monastery 報恩寺, 31 at Dayun Monastery 大雲寺, 50 at Longxing Monastery 龍興寺, 48 at Kaiyuan Monastery 開元寺.²⁴ But as Li made the comment in his article, since Jingtū Monastery played an important role in economics, how so if Jingtū is such a small monastery? In the following part of my essay, I will examine the primary source and try to solve the problems I raised before. By looking at the example of the Jingtū Monastery, it would help us to understand what changes of the role of Buddhist monasteries are and how do the change take place under the historical environment.

Primary Source Analysis

As already discussed the historical background of both the period and the Jingtū Monastery itself, now we shall have a close look at the contents had been recorded in the manuscript. Let's start with understanding the title 後唐長興二年正月沙州淨土寺直歲願達手下諸色入破歷算會牒, 後唐長興二年正月 *Houtang changxing er nian zhengyue*, as discussed earlier, the first month of second year of Changxing era in Later Tang period, was the year 931, during which Shazhou or Dunhuang was actually under the control of the Cao Family of Guiyi Circuit. 沙州淨土寺直歲願達手下 *Shazhou jingtū si zhisui yuanda shouxia*, is the 直歲願達 *zhisui Yuanda* of the Jingtū Monastery in Shazhou (Dunhuang). Notably here, 直歲 *Zhisui*, according to Tang Gengou, is one of the important 職事僧 *zhishi seng*, who is in charge of making the yearly account book of the monastery, which the *zhishi seng* would use to report to

²⁴ International Dunhuang Project, "S.2614," accessed October 2015, <http://idp.bl.uk/>.

the upper level ministry and to the disciples of the monastery²⁵. The person who was in charge of the account book of the year of 930 at Jingtū Monastery was 願達 Yuanda, identified as one of the 22 monks and novices in the S. 2614. 諸色入破歷算會牒 *Zhuse rupoli suanhuidie*, literally means the account book of various staff, tells us what type of the account book is.

There were various account book found in Dunhuang manuscripts, among them the financial report is the most common one. Three different kinds of the financial report are 入歷 *ruli* to record income, 破歷 *poli* to record expenses, and combined 入破歷 *rupoli* to make the final financial statement. *Zhuse rupoli suanhuidie*, as Tang Geng'ou identifies, are the most common and the most important account books that were recorded in Dunhuang.²⁶ Therefore, based on what we have right now, P. 2049 Vb. is the final financial statement which recorded both income and the expense of the Jingtū Monastery throughout the year of 930, which was made by Yuanda.

The format of the way of recording *Zhuse rupoli suanhuidie* is given the name as *Four Columns style*, in which from the first column to the fourth column record the balance of last year, the income of the current year, the expense of the current year, and the balance of the current year, respectively. Together with the introduction, describing the miscellaneous information of the date, monastery as well as the person who made it, and the conclusion recording the date the account book was made as well as the signatures from all other monks in the monastery. The first few lines of the account book writes as

²⁵ Tang, Geng'ou 唐耕耦, "Dunhuang siyuan kuaiji wenshu 敦煌寺院会计文书," *Beijing tushuguan guankan* Vol. 1 (1996): 50.

²⁶ Tang, Gengou 唐耕耦, 51.

[Zhisui] Yuanda of the Jingtū Monastery

Yuanda, from the first day of the first lunar month of the year of 930 to the day before the first of the day of the year of 931. All the disciples meet at Northern cloister compound Yuanda and his assistant combine the statement of last time In addition to this year's income including harvest, tax, the rent from oil presses, the interest on loans, miscellaneous donations, and gifts of food to the Buddha.²⁷

淨土寺直歲願達

右願達，從廣寅年正月一日已後，至辛卯年正月一日已前，眾僧九北院祿會，願達手下，丞（承）前帳迴殘，及一年中間田收、園稅、梁課、散施、利閏（潤）所得

The ending part is recorded as

The calculation on the right,²⁸ including the balance and expense. Records stated previously are all fact, if not, please punish.

The first month of the second year of Changxing era (931)

Yuanda of Jingtū Monastery

Monk (Signature)

Ellipsis²⁹

Shimen falu Yuanji

Shimen cizi³⁰ seng zheng Shaozong

右通前見祿會，出見破除，一一詣實如前，伏請處分。

長興二年辛卯歲正月

淨土寺願達

徒眾（押）

中略

釋門法律願濟

²⁷ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, ed. *Dunhuang shehui jingji wenxian zhenji shilu*, 敦煌社會經濟文獻真跡釋錄 (Beijing: Shumu wenxian chubanshe 書目文獻出版社, 1986), 369.

²⁸ Traditional Chinese text writes from right to left, therefore, here the right refers to the text recorded previously.

²⁹ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 389.

³⁰ Cizi 賜紫, literally can be translated as the bestowed purple, is a practice that the Tang court would use the different color of clothes to differentiate the different ranking of officials in the court. Later, this practice was also applied to Buddhist monks, and they were assigned, such as red and purple, as the color of their cassocks. In addition, purple was the color assigned to *Third Pin officials* to *Fifth Pin officials*. Thus, it can be inferred that the Buddhist monk here was in a relatively higher position given by the Tang court.

釋門賜紫僧政紹宗

The Four Columns are the most crucial parts of the account book. As mentioned, each column has specific duty of recording. Finally, based on the records, the current year's balance will be calculated. The way to calculate the balance of this year is to add the balance of last year and the income of the current year, then subtract the expense of current year to have the balance of the current year, which will be used as the balance in the next year's account in the first column. The calculated result of each column of this account book is presented as follows:³¹

1549.76 *shi*³² of wheat, millet, oil, rice, flour, yellow hemp, bran, gloss, cotton cloth, paper and etc. are the balance of last year.
壹阡伍佰肆拾玖碩柒斗陸勝半抄麥粟油蘇米麵黃麻麩查豆布紙等
丞前帳舊。³³

253.24 *shi* of wheat, millet, oil, rice, flour, yellow hemp, bran, gloss, cotton cloth, felt and etc. are the income of current year.
“貳伯伍拾叁碩貳斗肆勝麥麥粟油蘇米麵黃麻麩查豆布縹等自年
新附入。”³⁴

325.71 *shi* of wheat, millet, oil, rice, flour, yellow hemp, bran, gloss, cotton cloth, felt and etc. are the expenses for operating the monastery.
“叁伯貳拾伍碩柒斗壹勝半抄麥粟油麵黃麻麩查豆布縹等沿寺修
造破用。”³⁵

³¹ Wang, Xiangwei, “Shilun tubo guiyijun shiqi dunhuang siyuan jingji fazhan de bu pinghengxing: Dunhuang siyuan jingji fazhan guimo de lianghua kaocha 试论吐蕃归义军时期敦煌寺院经济发展的不平衡性：敦煌寺院经济发展规模的量化考察。” 2.

³² Shi is a traditional Chinese unit of volume, and it is usually used to measure wheat and rice. See more details on Richard von Glahn's book *Fountain of Fortune: money and monetary policy in China, 1000-1700*.

³³ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 370.

³⁴ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 370.

³⁵ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 376.

卷号 Volume	寺名 Monastery	时间 Year	回残 Balance of Last Year	新入 Income	破除 Expense	见在 Balance of Current Year
P.2049Vb	净土寺 Jingtu Monastery	931	1549.76	253.24	324.71	1478.29 ³⁶

(Measurement Unit: 碩 shi)

In the following part, I will pay close attention to mainly look at the income of the Jingtu Monastery, by looking through two different angles. To clarify, income here is not dealing with money, the income is calculated based on material. For example, wheat, millet, and other materials were circulated as money and were used to exchange for other foods and stuff.

Following the summary of the total number of amount of income of the year of 930, the account book continues to explicit what are the income and how much of each, and records as following in the manuscript:

73.83 *shi* of wheat,
63 *shi* of millet, 3.04 *shi* of
oil, 0.02 *shi* of cream, 0.05 *shi* of rice,
49.6 *shi* of flour, 3.9 *shi*
of bran-flour 1.65 *shi* of
yellow hemp, 12 *shi* of bran, 27
of oilcake, 11.05 *shi*
of soybean, 200 *chi*³⁷ of cotton cloth, 124
chi of felt.³⁸

柒拾叁碩捌斗叁勝麥，

³⁶ Equation of calculating: Balance of current year = balance of last year + income of this year - expense of this year.
见在=回残+新入-破除。

³⁷ Chi is a traditional Chinese unit of length. 1 chi = 0.33 meter. See more details on Richard von Glahn's book *Fountain of Fortune: money and monetary policy in China, 1000-1700*.

³⁸ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 370.

陸拾叁碩粟，叁碩4勝
 油，貳勝蘇，伍勝米，肆拾
 玖碩陸斗麵，叁碩玖斗
 連麩麵，壹碩陸斗伍勝
 黃麻，壹拾貳碩麩，貳
 拾柒餅滓，壹拾壹碩伍
 勝豆，貳伯尺布，壹伯貳
 拾肆尺縹。

Wheat 麥	Milliet 粟	Oil 油	Koumiss ³⁹ 蘇	Rice 米	Flour 麵	Coarse- Flour 連麩麵
73.83	63	3.04	0.02	0.05	49.6	3.9
Yellow Hemp 黃麻	Bran 麩	Oilcake 餅滓	Soybean 豆	Cotton Cloth 布	Felt 縹	
1.65	12	27 ⁴⁰	11.05	200	124	

(Measurement unit as *shi* except for cotton cloth and felt of *chi*)

The amount of income of each category is not enough for an analysis of the economic system at the Jingtū Monastery. What we also need to figure out is where do these materials come from. The rest of the income part in the account book lists in detail about each single income. In the next part, we will look at each source by each category to have a sense of the sources that the Jingtū Monastery to collect income.

Jiang Boqin classifies the income of monasteries into four different categories.⁴¹ The first is *Lirun ru* 利潤入,⁴² refers to the interest of loans that were issued by the monasteries.

³⁹ Koumiss 马奶酒, also known as Kumis, is a fermented dairy product traditionally made from mare's milk with a mild amount of alcohol.

⁴⁰ Measurement unit for this category is not mentioned in the original manuscript.

According to Gernet, “the great Buddhist establishments satisfied the needs of two different groups of clients: those belonging to the upper strata of society on the one hand and the peasantry on the other hand.”⁴³ The loans, categorized by Gernet, are two different types based on entirely different principles:

The first were, generally speaking, loans of money or cloth. They might involve the deposit of a pledge, the value of which exceeded that of the loan. The transaction does not necessarily form the object of a written deed but may be based on trust in the good faith of that special clientele. The second type of loan are loans in kind, usually in cereals, wheat, or millet. They are short-term loans, granted for the duration one agricultural year (seven to eight months), and the interest rate is high (50 percent). These loans are directed at the peasantry.⁴⁴

In this manuscript, income from profit took up a lot of space for descriptions in the manuscript, see examples as following:

0.7 *shi* of wheat, profit from Songjia jinda.
麥柒斗，宋家進達利潤入。（53）⁴⁵

1 *shi* of wheat, profit from You Huairun.
麥一碩，游懷潤利潤入。（53）⁴⁶

1 *shi* of wheat, profit from Wang Hairun.
麥一碩，王海潤利潤入。（55）⁴⁷

⁴¹ Jacques Gernet classifies into three major categories: a. revenues from immovable property: rent from lands and industrial installations; b. interest on loans; c. various donations. Whereas, Jiang Boqin separates rent from lands and industrial installations into two different categories.

⁴² Jiang, Boqin 姜伯勤, *Tang wudai dunhuang sihu zhidu* 唐五代敦煌寺户制度 (Beijing: Zhonghua shuju, 1987), 313.

⁴³ Gernet, 174.

⁴⁴ Gernet, 175.

⁴⁵ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁴⁶ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

2 *shi* of millet, profit from Wang Xinzi.
粟兩碩，王信子利潤入。（118）⁴⁸

1.5 *shi* of soybean, profit from Wang Yingzi.
豆一碩伍斗，王應子利潤入。（140）⁴⁹

Above are just five examples of hundreds of records of *Lirun ru* in this manuscript. According to Li Wencai, the percentage of *Lirun ru* of the total income is 51.04%, which shows that more than half of the most important income comes from profits, which is crucial to my argument I will be discussed later.

The second is donation. Obviously this income is from donations of disciples and laity. There are different donations recorded in this manuscript. According to Li Wencai, *Niansong ru* refers to Buddhist disciples ask the monastery to send monks to chant Buddhist scriptures to cure their diseases, and the people who ask for help would give something to the monastery as payment.⁵⁰

0.45 *shi* of wheat, chanted in the house for favour.
麥肆斗伍勝，宅內富恩念誦入。（43）⁵¹

⁴⁷ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁴⁸ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 374.

⁴⁹ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 375.

⁵⁰ Li, Wencai, “Wudai shiqi dunhuang jingtu si shouzhi zhangmu chutan 五代时期敦煌净土寺收支账目初探,” *Journal of Yangzhou University (Humanities & Social Science)* Vol. 17, No. 5 (2013): 89.

⁵¹ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371. The name following each line is the number of line that Tang Gengou gave to the original text, which is much easier for reference. 43 here means that this part could be found at line 43 in the *Houtang changxing er nian zhengyue shazhou jingtu si zhisui yuanda shouxia zhuse rupoli suanhuidie*.

0.7 *shi* of wheat, chanted for Guo Gu's ill son and wife.
麥柒斗，郭骨兒妻患病念誦入。（44）⁵²

0.35 *shi* of wheat, chanted for the mother of Gao Kongmu.
麥叁斗伍勝，高孔目母患病念誦入。（47）⁵³

0.4 *shi* of wheat, chanted for Wang Xingfeng in December of Chinese Lunar calendar.
麥肆斗，王幸豐臘月念誦入。（51）⁵⁴

The donations from the *she*.

3 *dou* of wheat, income from *Randeng she* of December.
麥叁斗，正月燃燈社入。（43）⁵⁵

5 *sheng* of rice, income from *Xingxiang she*.
米伍勝，行像社入。（129）⁵⁶

She 社, together with *li* 里 and *xiang* 巷, are the basic units of social organization that were launched by the ruling government.⁵⁷ These social units often helped the government for various affairs, and they also contributed a lot to the religious activities. *Xingxiang she* is one of the them. The *xingxiang she* was not only mentally associated with the monasteries, but also directly economically related.⁵⁸ The record in this account book are two examples.

The third is revenues from land lease, such as *Chutian Ru* 廚田入 and *Caijia Ru* 菜價入. As Jiang Boqin defines in his book, *chutian ru* are the income from renting out the real estate of

⁵² Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁵³ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁵⁴ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁵⁵ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁵⁶ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 375.

⁵⁷ Yang, Jiping 杨际平. "Tang wudai song chu dunhuang sheyi de jige wenti 唐末五代宋初敦煌社邑的几个问题." *Zhongguoshi yanjiu* 中国史研究 No.4 (2001),1.

⁵⁸ Yang, Jiping, 15.

the monastery. As for *Caijia Ru*, it specifically refers to the income that from selling the vegetables grown on the land owned by the monasteries. In the following, I will refer the *chutian ru* as land rent, and *caijia ru* as income from selling vegetables.

10 *shi* of wheat, land rent of Yankang Qu.
麥拾碩，延康渠廚田入。（49）⁵⁹

5 *shi* of wheat, land rent of Caitian Qu.
麥伍碩伍斗，菜田渠廚田入。（50）⁶⁰

6 *shi* of millet, income from selling vegetables to monks.
粟陸碩，自年僧眾菜價入。（51）⁶¹

The last one is revenues from renting out industrial installations, the mills and grinders. Mills, as Gernet explained, are “a large paddle wheel is immersed in a diversion canal. Cams mounted at the end of the its axle cause the rise and fall of rocking arms to which the pestles are fixed.”⁶² Grinder is the apparatus used for grinding grain to flour, consisted essentially of a round millstone (nian碾) that rotated horizontally.⁶³ In the P.2049, only few revenues were from renting out industrial installations. As the two examples below:

7.5 *shi* of oil, revenue from renting out mill.
油三碩，自年梁課入。（127）⁶⁴

⁵⁹ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁶⁰ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁶¹ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 371.

⁶² Gernet, Jacques, *Buddhism in Chinese Society: an Economic History from the Fifth to the Tenth Centuries*, (New York: Columbia University Press, 1995),143.

⁶³ Gernet, 143.

⁶⁴ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 375.

49.6 *shi* of flour, revenue from renting out grinder in spring.
麵肆拾玖碩陸斗，自年春磑入。（130）⁶⁵

Mills and grinders were crucial for farmers. However, during that time, these were not something that lay people could possess, and only the elite families and government were able to have. The possession of grinder is a representation of privilege as pointed out by Jiang Boqin.⁶⁶ It is because, milling machines, driven by water, depended heavily on geographical conditions, which only wealthy landowners could purchase the land. On top of that, the installations themselves and the maintenance of these devices appear to be have been costly,⁶⁷ which were also only afforded by the wealthy people. Then some of the families donated mills to the monastery, and the Jingtū Monastery was one of those. As a result, lay people have to rent these installations from the monasteries, and later pay with a percentage of the yield from flour or oil. From this, we can see that the possessions of oil mill and grinder are crucial ways for monasteries to collect revenues due to its large amount. Moreover, it shows that monasteries, with such privileged and crucial possession for agriculture, became a very important part in the economic system.

As we can see from the chart provided earlier, wheat (73.83 *shi*), millet (63 *shi*) and soybean (11.05 *shi*) are three major sources of income of the Jingtū Monastery in year 930. The following chart shows how is the income of wheat, millet, and soybean distributed by different sources of collecting.

	Donations	Chutian Ru	Caijia Ru	Interest on Loans	Others	Total
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⁶⁵ Tang, Gengou 唐耕耦 and Lu Hongji 陸宏基, 375.

⁶⁶ Jiang, Boqin 姜伯勤, 227.

⁶⁷ Gernet, 143.

Wheat	5.7	15.5	7.5	41.93	3.2	73.83
%	7.72%	20.99%	10.16%	56.79%	4.33%	-
Millet	2.5	17.3	15.7	26.3	1.2	63
%	3.97%	27.46%	24.92%	41.75%	1.9%	-
Soybean	0.7	2.8	0.3	7.25	-	11.05
%	6.33%	25.34%	2.71%	65.61%	-	-
Total	4.6	35.6	23.5	75.48	4.4	147.88
%	3.11%	24.01%	15.89%	51.04%	2.98%	

The above enumeration follows the order:

1. interest on loans;
2. revenues from renting out land, including chutian ru and caijia ru;
3. various donations;
4. others, such as revenues from auction of monk's possessions.

As for wheat, 56.79% were collected from the interest on loans, while only 31.13% from the land rent. As for millet and soybean, 41.75% and 65.61% were from interest on loans respectively.

The overall percentage of interest on loans even exceeded 50 percent of the total. It is clear from the chart that at the Jingtuo Monastery in year 930, interest on loans were the most important sources of income, while the revenues from land rent were second to the interest on loans.

During the Tibetan rule, *Sihu*⁶⁸ 寺户 were common people who acted as serfs in monasteries, and they worked in the land that belonged to the monasteries in order to get food. As Jiang Boqin points out, before the Guiyi Circuit came to rule, the system of *Sihu* was influential in Dunhuang region. The economic system, during the Tibetan rule, was established on the *Sihu*, which relied enormously on the lands that owned by the monasteries. In other

⁶⁸ *Sihu* 寺户, monastery households, are serfs who remained hereditarily attached to the monastery.

words, the major income of monasteries during the Tibetan rule was from land rent, including the *Chutian ru* and *Caijia ru*. In the S. 6064, the *Zhuse rupoli of Bao'ensi in year Wei* 報恩寺末年正月十六日諸色入破歷, it clearly shows that during the year Wei under the Tibetan rule, there was 160.6 *shi* of land rent including wheat, yellow hemp, and others. Also, there was no mention about the income from interest on loans. Furthermore, later interest on loans began to appear in the management books, however, the proportion of interest on loans was not as much as that of revenues from land rent.⁶⁹ Jiang Boqin used another management book of an unknown monastery to illustrate this point. In S.1733,

[...]
 On the same day⁷⁰, 5 *shi* of wheat from interest on loans.
 On the same day, 1.1 *shi* of flour from interest on loans.
 Yea of Yin, [...] fifteenth, [...] *dou* of white flour.
 12.5 *shi* of wheat and 1 *shi* of soybean from land rent.
 10 *shi* of wheat and 1 *shi* of [...] from interest on loans.

[...]
 同日，入利潤麥伍碩。
 同日，入利潤麵壹碩壹斗。
 寅年 月十五日入白麵 [] 斗。
 入租地價麥壹拾貳碩伍斗， [] 豆壹碩。
 入利潤麥拾碩， [] 壹碩。

Year	Interest on Loans	Land Rent	Percentage
Chou	6.1	14.8	41.28%
Yin	11	13.5	81.84%

In this management book, the interest on loans only account for 41.28% and 81.84% of revenues from land rent in year of Chou and year of Yin, respectively. While in year of 925 and

⁶⁹ Jiang, 125.

⁷⁰ October eighth, as mentioned in earlier text.

931 in the Jingtū Monastery, the proportions of interest on loans to land rent are calculated as following:

Year	Interest on Loans	Land Rent	
925	345.8	80.4	430.1%
931	76.38	59.1	129.24%

In year of 925, the Jingtū Monastery had collected 345.8 *shi* from the interest on loans including wheat, millet, soybean, oil, and other materials described before; while the revenues from the land rent was only 80.4 *shi*. In year of 931, although the interest on loans decreased from 345.8 *shi* to 76.38 *shi*, it still exceeded the revenues from the land rent from the same year. It clearly shows that during the Guiyi Circuit period, the interest on loans had exceeded the revenues from the land renting, not mentioning the donations and rent on oil mills and presses. In Dunhuang, compared income distribution under the Tibetan rule to that of the Guiyi Circuit period through the examples above, the changes occurred on two different ways. The crucial income from land rent decreased on the one hand, and on the other hand, the rapid increase of interest on loans. In other words, the Jingtū Monastery was becoming less of a landlord, and more a bank.

Jiang Boqin gives two major possible reasons behind the changes in the monasteries. First of all, he argues that with the development of productive forces and the escape of *Sihu*, those serfs, it was difficult for monasteries to maintain the same level of revenues from the land rent because there were not as many serfs to work on the monasteries owned lands. Secondly, Jiang posits that the increasing number of monks and nuns in monasteries at Dunhuang from mid-seventh century to mid-eighth century is another important factor. He described the monks as “parasites” since these monks didn’t cultivate lands nor generate any economic profit. Therefore, a large number of money and food were needed to support these monks. However,

relying on the donations and revenues were not enough. As a result, loans were favored since it was much easier and faster to collect wealth than renting out lands.⁷¹

Tibetan rulers promoted Buddhism during the period of their rule. Monasteries were built, Buddhist sutras were distributed, and it was the time that many copies of sutras were made. When the Guiyi Circuit came to control the area, they continued to advocate Buddhism because even the leader Zhang Yichao was also grown up with the Buddhist monk who originally came from Tibet. According to Rong Xinjiang, by the end of Tibetan rule and during the period of Guiyi Circuit control, other religions, including once flourished Taoism, Nestorianism, Zoroastrianism and Manichaeism, barely survived in Dunhuang.⁷² Thus, as Jiang argued that, the number of monks increased rapidly, and eventually interest on loans became the most important source to collect income to support these monks.

With possession of land, mills, and presses, the Jingtū Monastery was privileged to own the real estate as well as the essential installations for agricultural cultivation. The Jingtū Monastery was not the only one monastery to own these. It should also be noticed that the Jingtū Monastery was not as large as Bao'en Monastery, Longxing Monastery, and Kaiyuan Monastery. That is to say, these monasteries in Dunhuang owned a large proportion of land in the area, and as a result, there was not much left for peasantry. In addition, mills and presses, essential for people's daily supplies with flour and oil, were also controlled by the monasteries monopolistically. As Gernet proposes, "It may be surmised that they provided the entire supply of flour and oil to the population of Dunhuang."⁷³

⁷¹ Jiang, 328.

⁷² Rong, 268.

⁷³ Gernet, 152.

Adding to this, Gernet also claims that “To be sure, the profits they gained from this privileged position were well above those derived from farming. Here may be witnessed the beginning of a capitalist economy, the advantages of which quickly became apparent to the wealthy laity and the monasteries alike: it was not so much land itself that paid as turning one’s wealth to good use in the most profitable enterprises. And while the latter were still related to agriculture, the connection was already beginning to loosen.”⁷⁴ Earnings from interest on loans and revenues in renting out lands and installations, differed from the harvest from the lands, as mentioned by Gernet, marks the beginning of the capitalist economy in monasteries in Dunhuang. “It emerges that the Buddhist establishments, whose revenues were essentially assured by the operation of real estate (shops and mills), made no contribution to production. There was a parasitical economy that nevertheless had its place in this country of agricultural civilization. When they were not assured by the imperial government, loans to farmers were provided by wealthy private individuals and, from the fifth century on, by the monasteries as well.”⁷⁵

Conclusion

It has already been over a hundred year since the first discovery of the Library Cave with these precious Dunhuang Manuscripts. Admittedly, the idea that Dunhuang Manuscripts equal to Buddhist sutras haunted me for many years. Back in 2002 when I first visited Dunhuang, I went to Mogao Caves, where the Buddhist influence were everywhere. Therefore, I strongly associated Dunhuang with Buddhism, and thought those Dunhuang manuscripts were all about Buddhist sutras. I didn’t know until few years ago, I got the chance to learn that many of

⁷⁴ Gernet, 152.

⁷⁵ Gernet, 178.

manuscripts found in the Library Cave were telling about a lot of more about history. These economic books, not only help scholars to learn more about the operating system in monasteries, but also enable us to have a glance of economic environment in the Dunhuang region.

P.2049, the management book of the Jingtū Monastery in year 931, is one of the few intact manuscripts found recording the economic activities. The account book has four parts, included the detailed descriptions of the materials as leftover from previous year, income of the current year, expenses of the current, and the balance calculated based on the three parts above. In the essay, I focused on the examination of the income part. In year 930, the Jingtū Monastery had the total income of 253.24 *shi* of wheat, millet, oil, rice, flour, yellow hemp, bran, gloss, cotton cloth, felt and etc. are the income of current year. To more specific, these 253.24 *shi* of income was composed of 73.83 *shi* of wheat, 63 *shi* of millet, 3.04 *shi* of oil, 0.02 *shi* of cream, 0.05 *shi* of rice, 49.6 *shi* of flour, 3.9 *shi* of bran-flour 1.65 *shi* of yellow hemp, 12 *shi* of bran, 27 of gloss, 11.05 *shi* of soybean, 200 *chi* of cotton cloth, and 124 *chi* of felt.

The four ways of collecting income were also manifested in the manuscript. It is clear from the manuscript that donations were only accounted for a little proportion of the income. In addition, revenues from renting out lands, mills, and presses was positioned in the second place. Based on the analysis of the detailed descriptions, interest on loans appeared to be the most important source of income. Not only in the management book of the Jingtū Monastery in year 931 the proportion of interest on loans exceeded that of other sources, an examination of management book from previous years back to the Tibetan rule also shows that the structure of economic earnings of monasteries in Dunhuang has changed.

At first, a Buddhist monastery relied much on the various donations from laymen as well as government. While the Buddhism flourished, Buddhist monasteries were building relationship

with the local government and wealthy elite families in the region, since many of them were Buddhist disciples. As a result, monasteries grew both in size and its power. Monasteries were given lands and control of agricultural installations, and with possessions, these monasteries involved themselves a lot in the economic activities by renting out lands, mills, and presses. Revenues from rent of lands and installations were once the most crucial part of income of monasteries, however, the final change occurred with the advent of control of Guiyi Circuit. Interest on loans, became the most important one. The above analysis clearly shows that monasteries in Dunhuang, including the Jingtuo Monastery, functioned as an independent economic entity, since they owned lands, they monopolized essential installations for agriculture, and they even issued loans to people. That is to say, monasteries were not depending on the government or the donations from disciples; rather, the major source of income shift to interest on loans and land rent.

Buddhist sutras found in Dunhuang are undoubtedly important to the studies of Buddhism in China. At the same time, these underestimated economic manuscripts are also important because they offer a different perspective to understand the lives of monks and nuns, especially reflecting daily lives of monks in Dunhuang. It's also an important part of the Dunhuang studies besides the studies of Buddhism.

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