

Panel 26: Farmers that count: standardisation and stewardship in farm accounting, 18th and 20th century

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This session is dedicated to accountancy literacy among farmers and its increase over the course of the past two centuries. The spread of accounting techniques in Europe has been traditionally associated with the rise of a merchant class in the centres of capitalist development: Northern Italy, the Low Countries, England. But what about the case of agriculture? If large estates have a long tradition of formal accounting, small farmers have a reputation for resistance to managerial as well as technological innovations and are often associated in the literature with forms of agriculture only marginally affected by markets until well into the 20th century.

In fact, starting with the 18th century, the accounting literacy of farmers became a central topic for agricultural experts and reformers. Agronomic treatises predominantly targeted future administrators of large estates and landowners and taught them how to keep double entry accounting, but, already in the first half of the 19th century, textbooks and schools heralded an era of popularisation of accounting techniques. Medium and small peasants were introduced to book-keeping that should help them open up to markets. Moreover, alternative means of record-keeping existed that encapsulated facts and figures in written memories and publishers successfully sold record documents accessible to all types of farmers in the 19th century. Accounting offices appeared in the second half of the 19th century, with the task of assisting different kinds of farmers with more formal and standardised kinds of book-keeping. In response to the agricultural crisis of the last quarter of the century, rural associations of certain European countries began establishing courses targeted at small and medium farmers. In Germany and eventually in Switzerland and elsewhere, the education of farmers became a key concern of rural associations. The fostering of “farmers that counted” was an essential element of agricultural modernization.

Such a deliberate attempt at spreading accountancy methods from above has little parallel in other contexts and reveals how states, agricultural experts and large landowners tried to establish their role as stewards of agricultural modernization. It was also accompanied by an effort to standardize accounting methods for statistical purposes not just at national but at international level that was actually made possible by the tight control exerted by agricultural experts on accounting courses.

This session intends to track the evolution of accountancy in agriculture, by collecting contributions dedicated to the creation of the “accounting farmer” between the 18th and 20th century. We welcome contributions that investigate the connections between control and standardization in the spreading of accounting techniques and/or focus on the emergence of accounting courses and accounting offices in order to understand how this key managerial technology shaped the everyday life of farmers. In that way, papers can discuss the forms of discipline and control that the accounting technology introduces in the practice of farmers. We propose to investigate the types of distortion, translation and goal-shifting that actors operate at their own levels. Gender-based approaches are particularly welcome since accounting practices prescribed specific roles to women and sanctioned ideals of exclusion and inclusion of women in the farming business.