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# Women that Count: The Missing Link in the Modernization of Agriculture in Nineteenth-Century France<sup>1</sup>

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Women have an undeniable role in the prosperity of the farm, albeit one that is difficult to define. It is certainly for this reason that the agents of agricultural progress never entirely ignored women, with at least some writers in all periods taking up the pen to educate ‘the gentler sex’ in their role on the farm. For if women participated actively in the production and reproduction of farm capital, why should they not be instructed, like their husbands, in methods to increase the profitability of their own activities and those of the family as a whole? Why not train women to handle numbers and take an active part in the management of the farm?

This chapter sheds light on the social construction of women’s role in the running of the farm over the ‘long nineteenth century’.<sup>2</sup> It is intended as a contribution to the history of agricultural accounting from a gender perspective. The instructional literature I will use is considered to be a powerful producer of norms. It allows us to see how women’s conduct has been framed in terms of their economic role on the farm, beyond their role in the household, or ‘the province belonging to them’ to use the hackneyed phrase of domestic manuals. Accounting activities such as record-keeping, listing, tabulating, drawing up a balance sheet, and so on situate women within the division of labour. The aim here is to consider

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- <sup>2</sup> Following E. Hobsbawm, I take this to be 1789–1914, E. Hobsbawm, *L’ère du capital (1848–1875)* (1994).

what degree of *agency* is attributed to them within discourses pertaining to the appropriateness and value of instruments of measurement.

Hopwood has stressed the importance of placing accounting practices within the cultural and interpretative contexts in which they were embodied and given their effectiveness.<sup>3</sup> Calculation, typically austere in nature, necessarily requires an element of rhetorical motivation, but it is above all important to look at the institutional aspects of this rhetorical process. This perspective, which constitutes the theoretical foundation of 'The new accounting history',<sup>4</sup> proposes to identify the institutional and legitimized practices and forms of discourse that share a common vocabulary and set of objectives, as outlined in Foucault's archaeological approach.<sup>5</sup> For instance, Miller and O'Leary have located the construction of standard costing and budgeting strategies in the wake of a wide range of calculation programmes and techniques which emerged in the first three decades of the twentieth century and which came together to regulate the lives of individuals at work.<sup>6</sup> The authors have highlighted how accounting 'assisted in rendering visible certain crucial aspects of the functioning of the enterprise' by routinely raising questions of waste and inefficiency in the employment of human, financial, and material resources. In close connection with a series of diverse strategies such as the development of scientific management, the creation of intelligence tests, and the rise of industrial psychology – to recap the authors' demonstration – cost accounting and budgeting contributed to a regulation of 'the individual person[,] to make her accountable by reference to [a] prescribed standard of performance'.<sup>7</sup>

The first half of the nineteenth century saw the emergence of a popular economic discourse aimed at the inhabitants of the countryside, at the very moment when France was looking to small and medium-sized farms to modernize their agricultural practices. The guiding hypothesis of this chapter is that the rational education of rural women and girls is part of a familialist strategy driven by scholarly elites and the state. Actors must acquire new knowledge to adapt to new economic circumstances, including mounting calls for increased productivity and the mobilization of more capital in agriculture. They also need to subscribe to a 'set of beliefs associated with the capitalist order that help to justify this order and to support, by legitimizing them, the modes of action and the devices

<sup>3</sup> A. G. Hopwood, 'Accounting and Everyday Life: An Introduction', *Accounting, Organizations and Society* 19 (1994), pp. 299–301.

<sup>4</sup> P. Miller, T. Hopper, and R. Laughlin, 'The New Accounting History: An Introduction', *Accounting, Organizations and Society* 16 (1991), pp. 395–403.

<sup>5</sup> M. Foucault, *The Archaeology of Knowledge and the Discourse on Language* (1972).

<sup>6</sup> P. Miller and T. O'Leary, 'Accounting and the Construction of the Governable Person', *Accounting, Organizations and Society* 12 (1987), pp. 235–65.

<sup>7</sup> *Ibid.*, p. 241.

that are consistent with it'.<sup>8</sup> To paraphrase Weber, it is necessary for them to acquire values and psychological responses in 'elective affinity' with the capitalist economy emerging at this period.<sup>9</sup> It is this educational work, and the institutional dimension of its rhetorical process, that I will specifically consider here. My objective is to examine what kind of knowledge the historian may gain from employing a gender perspective, and conversely what is lost when the role of women is ignored within the process of change.

In the remainder of this chapter, I will offer a view of the ideal vision of the woman farmer's role and skills in the economy of the farm, including accounting and the many other tasks women were encouraged to perform, both independently and together with their husbands.<sup>10</sup> I will draw on both academic and popular literature targeting a female audience and give a brief historical contextualization of this literature. The first section describes the beginnings of economic education in the second half of the eighteenth century. The second focuses on the 1820s through to the 1850s, when popular literature for women began to gain ground and the ambition to teach women to keep the farm accounts, or even to specialize in this task, was more clearly articulated. The third section describes the institutionalization of a new discourse on women's role in agriculture and the codification of female accounting practices, as evidenced by a major work by Cora Élisabeth Millet-Robinet, author of a highly popular farming handbook which played a key role in reshaping rural and domestic economic models. The fourth section is a discussion of the rhetorical strategies used to address farm work and accounting practices. In conclusion, I will assess how the gender perspective helps us understand the processes and implications of the social framing of economic behaviours as an element of agricultural modernization.

## I

If the outside, the forceful work, in a word, the whole of a Farm and Market essentially concern the Farmer, one will agree that the interior detail is particularly the responsibility of the Woman Farmer; it is she who is the principal agent, and is always present, the necessary supervisor of the Backyard and of the Domestic realm; it is to her, finally, it

<sup>8</sup> L. Boltanski and E. Chiapello, *Le nouvel esprit du capitalisme* (1999), p. 46.

<sup>9</sup> M. Weber, *L'éthique protestante et l'esprit du capitalisme* (Paris 1964).

<sup>10</sup> I use the terms 'woman farmer' and 'farm woman' (women farmers, farm women) in this chapter to express the French word 'fermière'. In either language, the point is to recognize the woman's role as an economic agent on the farm, not simply her status as the 'farmer's wife'.

is to her care, to her vigilance, to her capacity that the prosperity of the Farmer is most often due.<sup>11</sup>

Imbued with the educational spirit of the Enlightenment and the precepts of the French economists known as Physiocrats, Louis Rose's *La bonne fermière ou éléments économiques utiles aux jeunes personnes destinées à cet état*, published in Lille in 1767 and apparently the first French agricultural manual directed at a female audience, clearly asserts the significance of the woman's economic role on the farm. Deploring that nothing has yet been written about these 'ménagères par excellence',<sup>12</sup> these 'meritorious women',<sup>13</sup> while the 'celebrity women, the scholars, the devotees, the précieuses, the little mistresses, the gallants, etc. have received a thousand literary tributes',<sup>14</sup> Rose offers to rural girls an 'Economic Code'<sup>15</sup> to prepare them for their future roles as Farm Women. His introductory speech does not show any particular originality, since it merely repeats the clichés of the moment, the views held by the Physiocrats (a group of eighteenth-century French economists) on the essential role of agriculture for society, of science as an enlightening force and the need for large landowners to implement at their own expense 'what genius & sagacity can suggest of better'.<sup>16</sup> On the other hand, Rose defends the idea of women's economic role and their skills on the farm which is much more innovative. The opening chapters of the work ('The good Woman Farmer in her household, in her kitchen', and so on), again, lack originality, situating the work in the tradition of home economics books listing the wide range of knowledge and skills a well-informed woman should possess and which allow her to fully hold her rank at her husband's side. But when the author comes to describe women's agricultural activities, to which he devotes two-thirds of his book, his prescriptions come from practice – the practices of the women he has observed in his immediate circle and of whom he offers the small details, the reasonings, and sometimes the little 'secrets'. Observation, calculation, and prudence guide her management of the barnyard as well as the particular care she takes to fatten the oxen. Thus, 'the slightly educated farm-woman knows

<sup>11</sup> Louis Rose, *La bonne fermière ou éléments économiques utiles aux jeunes personnes destinées à cet état* [The good farmer woman, or economic elements useful to young people destined for this state] (1767), pp. 11–12. Rose described himself as county magistrate of the city of Béthunes.

<sup>12</sup> Rose, *La bonne fermière*, p. aij. The term refers to the tasks of farm management and administration, as consecrated by Olivier de Serres in his *Théâtre d'agriculture et Ménage des champs*.

<sup>13</sup> *Ibid.*, p. iv.

<sup>14</sup> *Ibid.*, p. aij.

<sup>15</sup> The capital letters here and in subsequent citations are in the original.

<sup>16</sup> Rose, *La bonne fermière*, p. aiv.

that animals that are too old can fatten up easily'<sup>17</sup> and it is up to her to establish the animals' feed ration as carefully as possible, adjusting the different ingredients according to the needs of the animals at a given moment. If the animals sell better at Easter, the 'intelligent woman fatterer' can even hold them until Whitsunday.

If she calculates the cost of fertilizer, the farm woman expects to find her account. This will depend on the year, the quantity of grain and the cost of fat. For the great science of a woman farmer who understands her household well is to think long and hard about all her needs, in order to make the supplies in time.<sup>18</sup>

She can use her sagacity to 'apply herself only to the species of livestock where she will feel more profit'.<sup>19</sup>

In this first 'ode' to 'La bonne fermière',<sup>20</sup> Louis Rose claims that the Farmer's prosperity is fully dependent on his wife's contribution. Combining example with argument, he describes the case of a prosperous farmer, 'very intelligent and very diligent', who holds a farm of about three hundred acres on a rather difficult soil and whose wife, 'a true housewife and excellent farmer [...] earns more money with her farmyard and by her thriftiness, than he amasses with his crops and sheep'.<sup>21</sup> Although supplied in the form of an anecdote, this marks a change whereby formal recognition is given to the woman's pre-eminent role in the agricultural economy, thanks to her specialized skills and her specific management abilities. No elaborate recording techniques are provided, simply the recommendation to keep a register 'where everything is written' accompanied by the observation that it is 'the Farm Woman, often enough, who keeps it, because she is more usually at home'. In passing, he cautions the reader against any negligence: 'if she is late in annotating, she forgets her bonuses and loses them: she must be paid for them with accuracy .... To sell at home and in cash is the safest and best method on a farm.'<sup>22</sup> Anticipating the possibility of widowhood, the author recommends that information be shared between husbands and wives: 'the Farmer will sometimes take his wife on a walk to the field, the woman Farmer will ask him from time to time to pass by her Dairy'.<sup>23</sup> The result is a perfect union, in the mutual interest of the couple: 'everything

<sup>17</sup> Ibid., p. 138.

<sup>18</sup> Ibid., p. 142.

<sup>19</sup> Ibid., p. 146.

<sup>20</sup> Manuals referring to the 'Fermière' or the 'Ménagère' (in the agricultural sense) in their titles were regularly published throughout the nineteenth century.

<sup>21</sup> Rose, *La bonne fermière*, p. 12.

<sup>22</sup> Ibid., p. 40.

<sup>23</sup> Ibid., p. 42.

will be weighed and considered, the husband will always be the master, the wife the mistress and reason their sovereign'.<sup>24</sup>

It was not until the first half of the nineteenth century that accounting techniques and the spirit of quantification invaded agriculture, becoming the alpha and omega of economic conduct.<sup>25</sup> But the 'Bonne Fermière' prefigures a model of family economic conduct that will be taken up and reinforced in later writings. It also raises a pioneering question of interest to the history of agricultural accounting: how much do women earn for the farm? As long as they do not keep their own accounts, this question cannot be answered, thus hindering our understanding of their exact role in the farm economy. A few decades later, as we will see in the next section, accounting education took on a new dimension, which in turn provides insight into the farm woman's economic contribution.

## II

During the revolutionary period, books were considered to be 'an instrument of integration and conditioning to Christian and civic morality, as well as to economic activity'.<sup>26</sup> Beginning in the 1830s, the availability of books adapted to working farmers' reading skills and knowledge requirements became a key issue in conjunction with a political consensus that sought to balance the needs of large and small farms,<sup>27</sup> whilst putting the instruction of the rural masses on the agenda.<sup>28</sup> From this point on, all rural accounting or agronomic treatises devote at least some space to questions of small-farm economics and agricultural accounting. Likewise all of them present calculation as the best means of reforming and improving peasant routines. Double-entry book-keeping was deemed too complex for small farms. Instead, more simplified

<sup>24</sup> Ibid., p. 24.

<sup>25</sup> T. Depecker and N. Joly, 'Agronomists and Accounting: The Beginnings of Capitalist Rationalisation on the Farm (1800–1850)', *Historia Agraria* 65 (2015), pp. 75–94.

<sup>26</sup> N. Richter, *Du conditionnement à la culture: L'offre de lecture des Lumières à la Troisième République* (2003), p. 20.

<sup>27</sup> C. Gaboriaux, 'Entre innovations agronomiques et pratiques paysannes: La figure de "l'agriculteur pratique" au 19e siècle', in C. Bonneuil, G. Denis, and J.-L. Mayaud (eds), *Sciences, chercheurs et agriculture: Pour une histoire de la recherche agronomique* (2008), pp. 45–60.

<sup>28</sup> Municipalities with over 500 inhabitants were obliged by the Guizot Law of 28 June 1833 to maintain a primary school at their own cost. A circular of 30 July 1836 required that 'the basic principles of agriculture [be] taught in rural primary schools'. T. Charmasson, A.-M. Lelorrain, and Y. Ripa, *L'enseignement agricole et vétérinaire de la Révolution à la Libération* (1992), p. 28.

book-keeping, or at the very least the use of an *agenda* or pocket-sized notebook, was recommended as a way of recording daily operations.<sup>29</sup>

At first glance, one could believe that the woman farmer was not touched by this didactic literature. A competition run by the Council of Agriculture between 1837 and 1840 for the design of 'small manuals, clear, simple and accurate, in which one can find, next to the description of excellent agricultural practices, moral precepts of order and economy'<sup>30</sup> targeted only the working class of '*cultivateurs*'. In an earlier study of the content of these textbooks I found that the award-winning authors wrote only for men.<sup>31</sup> The woman farmer seems to have been relatively invisible within the burgeoning popular farm management literature perhaps because of the large number of home economics manuals aimed at them.<sup>32</sup>

The purpose of this section is thus to counter the idea that women were left behind in the effort to control on-farm economic practices. While there is undoubtedly an institutionalized discourse that posits the enlightened farmer as the hero of rational management, parallel discourses strove to define the conduct of the '*Bonne Fermière*'. This is the case with authors who wrote for a mixed public, framing their moral and practical instructions in terms of a collaboration between husband and wife. This is also the case with authors (generally female authors) dealing with domestic economy and providing specific managerial instructions for rural women. Indeed, one can see a similar desire for rationalization in

<sup>29</sup> N. Joly, 'Shaping Records on the Farm: Agricultural Record-keeping in France from the Nineteenth Century to the Liberation', *Agricultural History Review* 59 (2011), pp. 61–80.

<sup>30</sup> Charmasson, Lelorrain, and Ripa, *L'enseignement agricole*, p. xxviii.

<sup>31</sup> N. Joly, 'Educating in Economic Calculus: The Invention of the Enlightened Peasant via Manuals of Agriculture, 1830–1870', *Accounting History Review* 26 (2016), pp. 131–60.

<sup>32</sup> This editorial strategy complicates the identification of works that may have contributed to farm women's economic and accounting education. Thus, the corpus for the present study includes a set of generalist home economics books: in total, 97 home economics and agricultural textbooks addressed to farm women and published from 1804 to 1899. By way of comparison, a previous analysis I made of the content of agronomy manuals and agricultural catechisms targeting a male audience was based on 130 original titles published between 1830 and 1870. Joly, 'Educating in Economic Calculus'.

French,<sup>33</sup> English,<sup>34</sup> and American<sup>35</sup> domestic manuals from the 1820s onwards, including a consistent rhetoric aimed at shaping women's economic imagination and their ability to act as accountants, all while providing 'easy-to-handle techniques and tools to help the housekeeper in her management'.<sup>36</sup>

Writing for the peasant family could even seem exciting. In the introduction to his agricultural booklet, *Le petit producteur français*, the polytechnician Charles Dupin already foresaw the multiplier effects of a book useful to 'four million families' while at the same time committing 'their twelve million children [...] to push further the improvements begun by their fathers'.<sup>37</sup> Showing that he was aware of C. J. A. Mathieu de Dombasle's accounting formulae, model farm, and pioneering agricultural training institute,<sup>38</sup> Dupin suggested proceeding step by step in the teaching of double-entry accounting, beginning with the farmers, who then 'will give this knowledge to their children, their wives and their daughters'. In commercial and industrial establishments, Dupin notes, the wife or daughter of the house keeps the accounts; thus he hopes that once she is educated, the farm woman could do the same 'with the greatest success'.<sup>39</sup>

<sup>33</sup> Scholarly analysis of textbooks published in France has focused primarily on the period 1880–1914, ignoring works from the first half of the nineteenth century – i.e., the non-school form of this teaching. It was only in 1882 that home economics courses were officially introduced into primary education and this new obligation was accompanied by the publication of dedicated school textbooks. Agricultural home economics education also dates from the end of the nineteenth century, see L. L. Clarke, *Schooling the Daughters of Marianne: Textbooks and the Socialization of Girls in Modern French Primary Schools* (1984); S. Roll, 'De la ménagère parfaite à la consommatrice engagée: Histoire culturelle de la ménagère nouvelle en France au tournant des XIXe–XXe siècles' (PhD dissertation, Université de Marc Bloch Strasbourg II, 2008); T. Depecker, 'La loi des tables: Quantification du besoin alimentaire et réforme des conduites de vie (XIXe–XXe siècles)' (PhD dissertation, EHESS Paris, 2014).

<sup>34</sup> S. Walker, 'How to Secure Your Husband's Esteem: Accounting and Private Patriarchy in the British Middle Class Household during the Nineteenth Century', *Accounting, Organizations and Society* 23 (1998), pp. 485–514.

<sup>35</sup> T. Le Texier, 'Homemade Economics: The Managerial Rationalization of Women's Everyday Life in America, 1820–1920' (2012). [http://www.letexier.org/article.php3?id\\_article=107](http://www.letexier.org/article.php3?id_article=107)

<sup>36</sup> Ibid.

<sup>37</sup> This text is part of a series of cheap publications (75 cents a copy) devoted to the economic and technical education of the small manufacturer and the female worker as well as to farm women.

<sup>38</sup> N. Joly, R. Bourrigaud, and F. Knittel, 'Administrer une ferme-modèle au XIXe siècle: Deux expériences d'agronomes entrepreneurs ruraux, Mathieu de Dombasle et Rieffel', *Entreprises et histoire* 88 (2017), pp. 21–36.

<sup>39</sup> Dupin, *Le petit producteur français*, II, p. 20.

This familialist strategy is strongly reflected in the work of Jacques Bujault, a printer, bookseller, and lawyer who also became a farmer of his family property. This popular moralist used fiction to bring ‘instruction to the most remote farm, and to the most obscure roof’,<sup>40</sup> in the manner of the English women economists Jane Marcet and Harriet Martineau in the 1820s and 1830s.<sup>41</sup> With humour and originality, Bujault portrays a wise old man aged 106 speaking to an audience of villagers on a variety of subjects relating to agriculture, rural life, family, and religion.<sup>42</sup> Among the topics discussed in these village meetings is that of young rural girls’ education. Bujault composes a fanciful story ‘on the nice way to make little girls into housewives, and the older ones too, ha-ha!’ in which we learn that the chatelaine of the village decided to teach her two young daughters how to do the housework. The edifying result is not long in coming.

The girls paid, received, sold, bought the small household goods, and never spared themselves. They kept a register and wrote everything down. They raised three times as many chickens, sold four times as many eggs, not to mention 30 small pigs.<sup>43</sup>

The author concludes his story, as usual, with a proverb: ‘in the long run, a small amount of money makes a big profit’. In the more academic part of his work, composed of memoirs, letters, and petitions that intertwine rural economics and politics, Bujault pleads for a gradual elevation of the peasantry’s knowledge level, with a central role for women and children. This view is consistent with the observation that rural France at this point is still largely illiterate.<sup>44</sup> Children who have been to school thus

<sup>40</sup> J. Bujault, *L’agriculture populaire ou méthode générale et nouvelle pour l’enseignement et l’amélioration de l’agriculture* (1831), p. 11.

<sup>41</sup> P. Bouche, ‘Vulgariser, convaincre: Les “femmes économistes” en Angleterre dans les années 1830’, in F. Vaton and N. Edelman (eds), *Économie et littérature: France et Grande-Bretagne 1815–1848* (2007), pp. 141–59.

<sup>42</sup> These fictions complement the content of the *Maître Jacques*, a popular almanac in the West of France established in 1834 by Jacques Bujault, who claimed that 500,000 copies were printed each year. Bujault bequeathed significant funds to perpetuate its publication. The renowned agronomist Jules Rieffel made a compilation of Bujault’s works, *Ceuvres de Jacques Bujault* (1845).

<sup>43</sup> *Ibid.*, p. 116.

<sup>44</sup> Literacy levels in France rose steadily between the eighteenth and nineteenth centuries, under the impetus of the State and the ruling classes. The Guizot law (1833) was the first step towards mass schooling for young French people, but it did not make schooling compulsory and did not apply to girls. Based on Inspector Maggiolo’s retrospective survey in 1879–80, Furet and Ozouf point to significant regional variations in literacy rates, the legacy of long-standing social and economic inequalities: ‘From the end of the 17th century to the second third of the 19th century, the Saint Malo–Geneva line

begin to take on the tasks of keeping up correspondence between family members or reading the newspaper. This figure of ‘the child delegated to writing’<sup>45</sup> is extended in Bujault’s work to include the ‘child accountant for the family’. To fulfil this role, girls and boys must be introduced to the principles of political economy, learn them by heart at school and become the educators of the whole household: ‘these little babblers will be able to shout their principles into everyone’s ears, even the grandfathers’.<sup>46</sup> Recommending that husbands should hold their wives in high esteem (‘Everything prospers under the hand of an active and careful wife’), Bujault likewise gives them instructions for mobilizing young hands: ‘Have your children write down the proceeds of your harvests, your purchases, your sales, and your expenses’.<sup>47</sup>

In the introduction to a manual for the Young Farm Woman, the demand for education is put into the mouth of the interested parties: ‘Why do we only take care of these *damned* men? as if they were the only ones in the countryside to make the land worthwhile! and what about us? We are nevertheless *something* on the farm.’<sup>48</sup> In a mirror to these aspirations in another classic textbook, Jeanne explains to her cousin in the city, Henriette, how to keep the farm accounts because ‘Daddy wants us to know as exactly as possible what each thing costs and brings in’.<sup>49</sup> Fields, livestock, barnyard, orchard, garden, household items – the diligent girl describes the books to be kept and their organization, a writing job that takes her no more than a quarter of an hour each day. If it is an expense to properly fertilize a field, to apply the necessary improvements, to drain it, ‘my book will tell me at the end of the year if the harvest compensates for all these expenses’.<sup>50</sup> The author of this manual, a teacher, describes in

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separated two Frances in terms of literacy. A France of the North-Northeast, with relatively high rates of spouses knowing how to sign their marriage certificate, and a France that includes the western Armorican region, the Massif Central and the entire Aquitaine and Mediterranean Midi, with very high illiteracy rates.’ F. Furet and J. Ozouf, *Lire et écrire: L’alphabétisation des Français de Calvin à Jules Ferry* (1977), p. 37. Despite these findings, it is important to emphasize the existence of a practical mastery of basic writing and arithmetic skills linked to the professional life and a non-school form of socialization, see N. Coquery, F. Menant, and F. Weber (eds), *Ecrire, compter, mesurer: Vers une histoire des rationalités pratiques* (2006).

<sup>45</sup> J. Hébrard, ‘La lettre représentée: Les pratiques épistolaires dans les récits de vie ouvriers et paysans’, in R. Chartier (ed.), *La correspondance: Les usages de la lettre au XIX<sup>e</sup> siècle* (1991), pp. 279–365 at p. 290.

<sup>46</sup> Bujault, *L’agriculture populaire*, p. 36.

<sup>47</sup> *Ibid.*, pp. 38–9.

<sup>48</sup> *Manuel de la Jeune Fermière ou dialogue campagnard entre le curé-laboureur et la mère Matinotte sur l’économie domestique agricole* (1850), p. 2.

<sup>49</sup> M. Piètlement, *Le bonheur au foyer domestique: Livre de lecture courante pour les jeunes filles* (1887), p. 218.

<sup>50</sup> *Ibid.*, p. 218.

various ways the economic awakening of the apprentice farm woman; for example, as she looks ahead to the results of her poultry breeding: 'when the broods are made, it does not take more time to look after a hundred fowl than fifty, and it is on the quantity that one has the profit'. Nor does she fail to observe at the markets her customers' preferences and 'the goods which sell well'.<sup>51</sup>

The horizon of a new agrarian economy – investing in inputs, intensifying production, marketing more aggressively – goes hand in hand with the orderly and prudent conduct of young girls and mothers who must get used to calculating and measuring profit. From one book to another, the propagandists' pens repeat and reinforce the idea that the peasant family's happiness and progress is in the hands of its women, shaping an ethos in affinity with the desired prospect of the social ascension of the middle peasantry. It thus emerges that the construction of economic and managerial norms was directed primarily at peasant families, even if the models were borrowed with reference to bourgeois figures.<sup>52</sup> Indeed, reflections on how upper-class rural women should be educated only emerged in the second half of the nineteenth century, and led to institutionalized education, as I will describe in the next section.

### III

In the middle of the nineteenth century, Cora Élisabeth Millet-Robinet's audacious project was to create a *Maison rustique des dames*,<sup>53</sup> the feminine version of the compilation of agronomic knowledge published in the successive editions of the *Maison rustique*. Millet-Robinet was well-positioned to comment on the conditions of agricultural progress and in particular on the role of farm women. Managing, together with her husband, a property in the Vienne region of France, she gained recognition both as a scientist, having developed a new breed of silkworms, and as a writer. In 1856 she became the first woman elected as a national correspondent to the French Imperial and Central Society of Agriculture. Her purpose with the *Maison rustique des dames* was to draw the attention 'of the government and [others] to the serious subject of women's agricultural education'.<sup>54</sup> Placing agricultural instruction on the same level as the study of grammar, arithmetic, or history, she deplored the insignificant role society assigned to women, inviting them instead to take their place on the farm as full partners with their husbands. None of the knowledge

<sup>51</sup> Ibid., p. 244.

<sup>52</sup> F. El Amrani-Boisseau, *Filles de la terre: Apprentissages au féminin (Anjou 1920–1950)* (2012).

<sup>53</sup> C.-E. Millet-Robinet, *La maison rustique des dames* (11th edn, 1880), I, p. vii. The work first appeared in 1840 but was regularly republished.

<sup>54</sup> Ibid., p. vii.

offered to men should be denied to women: since the latter have to plan all the diverse activities of the farm, from planting to harvesting, they must be trained in all the necessary details. Volume 2, Chapter 5 of *La maison rustique des dames* assembles all the available scientific knowledge and technical details relating to farming activities specifically under women's control. The economic importance of poultry, to which no fewer than 143 pages are devoted, is clearly stated. The author has taken care to begin this chapter with the 'Statistics of the production and export of eggs', followed by about twenty pages on chicken breeds and ending with an analysis of the 'Comparative advantages of each breed'. Breed improvement is an important topic, and the chapter concludes with 'The duties of the poultry girl'. The key points of her management – counting the animals twice a day, culling hens which were poor layers – provide an opportunity for the author to chastise 'the reluctance of peasants to try new things: for the hen of a new race to be found good, in a country where she is imported, she would have to lay golden eggs'.<sup>55</sup>

The *Maison rustique des dames* is also notable for stressing the importance of records for farm management. The book-keeping is to be done in the morning or the evening, with the mistress of the house 'devoting herself irrevocably to this little work which, once organized, can be finished in a quarter of an hour or at most in half an hour a day'. As in all accounting manuals, there are firm instructions on the regularity of record-keeping, 'negligence leading to immense inconvenience'.<sup>56</sup> But the originality lies in the attention given to note-taking. Moreover, the titles of the six recommended accounting books (notebook, kitchen books, general receipts and expenses, workers' accounts, miscellaneous notes, and correspondence) testify to a broad understanding of what accounting is. It is recommended to 'always carry in one's pocket a notebook to record temporarily all receipts, all expenses', and 'even notes extraneous to accounting'. Examples of completed documents then guide the organization of the notes and their contents. Millet-Robinet argues that the female assistant–steward has a large degree of autonomy in her decision-making, in addition to decisions taken in concert with her husband, and so has need of a solid theoretical training to complement her practical experience. Transcribing and archiving daily events is part of this knowledge-building experience,<sup>57</sup> and for this Millet-Robinet draws on women's specific skills. Hence the advice given on what to write down and the possible uses of such writings:

One writes in it [the *livre de notes*] the various notes that may be useful to remember, for example the day when a beast gives birth, the number

<sup>55</sup> Ibid. (1856 edn), II, pp. 435, 458, and 484.

<sup>56</sup> Ibid. (1873 edn), I, p. 24.

<sup>57</sup> Joly, 'Shaping Records on the Farm'.

and sex of the newborns, and so on. In this same book, certain work can also be recorded daily, the dates of which one wants to remember, for example, sowing dates, so as to know whether the sowing operations took place at the appropriate time and to benefit from the experience when other sowing operations will take place. In a way, one makes – in this book – a very concise account of the events of the day. It is very easy to refer to these notes which concern a multitude of things the memory cannot cope with.<sup>58</sup>

Speaking to the wealthy strata of the peasantry, Millet-Robinet extended the views of her predecessor, Marie Armande Jeanne Gacon-Dufour, who could likewise pride herself on delivering advice gathered from her own experience.<sup>59</sup> The *Maison rustique des dames* attests to the rise of a new agrarian economy, enjoining its enlightened readers to seek profit in their farming activities in a methodical way. It is no longer enough to tell the farm woman, as Gacon-Dufour did, that ‘with little, she can do a lot, thanks to her attention to the smallest details, even those that may seem at first glance to be of slight importance’.<sup>60</sup> Rather, she must learn how to spend efficiently and calculate the gain of a new method, a new material, or an improved breed. The record-keeping tools are provided for this purpose. The model of accounting proposed in the *Maison rustique des dames* was so successful that virtually all manuals of domestic and rural economy from 1860 to 1914 were inspired by it or indeed simply reproduced it.

The agricultural ‘modernity’ of Millet-Robinet’s writings has received little attention from historians.<sup>61</sup> Many still classify her as an author of domestic economy (in the restrictive sense), probably because the first volume is largely devoted to home care and cooking (including nearly 300 pages of recipes), while the second volume has two long chapters on domestic medicine and gardening. The agricultural knowledge introduced

<sup>58</sup> Millet-Robinet, *La maison rustique des dames* (1873 edn), I, p. 28.

<sup>59</sup> Gacon-Dufour mentions in her first *Bibliothèque Physico-Economique, instructive et amusante à l’usage des villes et des campagnes* (1802) that she was responsible for the breeding of a flock of 200 ewes. Following the success of her practical instructions for the mistress of a rural house, the author went on to publish her *Recueil pratique d’économie rurale et domestique* (1804).

<sup>60</sup> M.-A.-J. Gacon-Dufour d’Humières, *Recueil pratique d’économie rurale et domestique* (1804), p. 29.

<sup>61</sup> Millet-Robinet also composed a fictional dialogue in 1860, ‘an agricultural and moral story, very moral’ as she put it (p. 3), which she hoped would be read and reread like a fairy tale. Centred on the two opposing characters of Pierre Routine and Jean Progress, the tale follows the growth of their children, including one of the educated daughters taking up book-keeping in order to take her place with the more enlightened son. C. E. Millet-Robinet, *Guide pratique du fermier et de la fermière: La routine vaincue par le progrès. Histoire agricole et morale: Annexe à La maison rustique des dames* (1860).

in the second volume and the accounting model presented in the first, despite their consistency and novelty, are somewhat overwhelmed by this other material. It is true that Millet-Robinet's text is conservative in other respects (the relation of the woman to her husband and to her children, the relation between masters and servants) and that the traits of modernity pointed out here are relative. Pierre Michel, reading the *Maison rustique des dames* as a work of domestic edification, finds in it the elements of a morality which, as the pages go by, shapes an agricultural utopia 'torn from capital and its monsters'. He sees in the construction of the poultry house, in particular, the dream of an economy as 'the reserved domain of the woman, the true rustic boudoir', evacuating the very real stakes of what was a lucrative activity for women.<sup>62</sup> This model of the *mater-familias* is posited however as an advance: 'Until now, female power was nothing. Without wanting to be everything, it will be satisfied to be something.'<sup>63</sup>

Other writers in this period are inclined to glorify the woman's role on the farm, although at times this seems like a purely rhetorical exercise, since no particular knowledge is ascribed to her, with the good housewife being defined primarily in terms of her opposite, the bad mistress. Upper-class women who fail to uphold their responsibilities on great estates are subject to particularly harsh criticisms.<sup>64</sup> Noting that he neglected to mention the importance of women in his famous *Cours d'agriculture*, published between 1844 and 1848,<sup>65</sup> the Comte de Gasparin (Minister of the Interior and Acting Minister of Industry, Agriculture, and Commerce in 1839) made up for it by unabashedly pointing out the consequences of their misconduct:

we have often seen run-down farms with an excellent tenant, but whose wife was mean, fussy, negligent; while a mediocre tenant prospered if, by her activity, good manners, and skill, the wife knew how to inspire

<sup>62</sup> P. Michel, 'La maison rustique des dames, ou l'édification domestique', in S. Micaud (ed.), *L'édification: Morales et cultures au XIXe siècle* (1994), pp. 105–15 at p. 107.

<sup>63</sup> *Ibid.*, p. 106.

<sup>64</sup> One finds this criticism as well in the case of family trade. As Pierre Labardin and Paulette Robic have shown, 'when the wife fulfils her obligations properly, silence surrounds her work. But, in the event of bankruptcy, the failures are noted.' P. Labardin and P. Robic, 'Épouses et petites entreprises: Permanence du XVIIIe au XXe siècle', *Revue française de gestion* 188–9 (2008), pp. 97–117 at p. 110.

<sup>65</sup> A. de Gasparin, *Cours d'agriculture* (6 vols, 1844–8). The early volumes do not mention women's work but the fifth volume (in the 1851 edition), in a section devoted to 'Intelligent supervision', deals with 'the education of agricultural stewards, inferior agents of agriculture, and the role of women in the agricultural profession'. But 'Des femmes dans le profession agricole' fills only three and a bit pages. *Cours d'agriculture*, V, pp. 444–7.

zeal for his interests. The servants, before accepting a position, inquire especially about the character of the housekeeper, and if she has a bad reputation, the farm finds only the scum of the earth who cannot be placed elsewhere. We would gladly offer a variation on the well-known proverb and say: 'As much as the woman is worth, so much is the land'.<sup>66</sup>

Given the importance of what they have to know, plan and control, rural women occupy a more prominent position in the household than women who live in the city. During the second half of the nineteenth century, the desire to shape and institutionalize their role as farm managers was well underway. Primary schools performed part of this function from 1836, and even more under the Third Republic. This investment in women's education is not without a political motive, for it is a way of attaching the economic elites to the land. The theme of blossoming housewives in the countryside does little to conceal the fact that the rural exodus was a social problem. To fight against the boredom experienced by young girls from good families, who are likely to 'divert their husbands from their rural business to go to the city', the solution is to 'find them occupations'.<sup>67</sup> Pierre Euryale Cazeaux hints at this in his plea for a women's rural institute:

What teases, what annoys in a bourgeois household, in the midst of the tumult of the cities, fades away within a larger administration, in the calm of country life [...] The farmer's wife, if we consider her only under the wide-brimmed hat of the housewife, sees her personal action expand and grow. She has a real budget to regulate, estimates of consumption to draw up, a concordance to establish between payments and the timing of income. She is generally assigned, for her own use, certain parts of the farm that are productive of food and money, such as the farmyard, a few cows, the orchard and the vegetable garden. She will find there material for profit: and if she is intelligent and careful, she will know how to take advantage of it in such a way as to increase the well-being of the personnel, and even to form there some reserves of *ecus* for the family's wardrobe.<sup>68</sup>

In a bibliographical note on Saintoin-Leroy's accounting manual, Édouard Lecouteux, the editor-in-chief of the *Journal d'agriculture pratique*, explained that Saintoin-Leroy taught accounting courses in a boarding

<sup>66</sup> This formula is based on two proverbs passed down from generation to generation by country writers: 'As much as the peasant is worth, so much is the land' and 'As much as the woman is worth, so much is the family and society'.

<sup>67</sup> Gasparin, *Cours d'agriculture*, p. 447.

<sup>68</sup> P.-E. Cazeaux, *Du rôle des femmes dans l'agriculture: Esquisse d'un institut rural féminin* (1869), pp. 63-4.

school for young girls whose parents were farmers in Beauce. Lecouteux's judgment of this initiative reveals his views on the importance of the couple and the role of women:

The idea is good. There is already more than one good farm which owes its prosperity to the cooperation that the woman farmer knows how to give to the work of her husband, and something not less happy! Enriched farmers have the good spirit not to aspire to matrimonial alliances with city families. The city dwellers inoculate themselves against the rural spirit [...].<sup>69</sup>

The famous rural economist continues, describing the importance of providing young rural women with accounting skills, less for their own management and agency than for keeping their rank close to their husbands:

Our farmers, whether owners or tenants, will gain excellent clerks because these clerks will be directly interested in the results of the enterprise. The evenings on the farm will resemble the evenings of trade and industry: the fathers and mothers will speak in knowledge of their serious business, which always have charm when paternal foresight knows how to attach all the future of a young family to it. In such a case, the figures themselves have their poetry, and accounting takes a good place in the home. Thus it will happen with the work of Mr. Saintoin-Leroy: the author has worked for the family, the family will accept it.<sup>70</sup>

The polytechnician Dupin, writing in 1827, advocated the acquisition of accounting skills by women. Writing about commercial and industrial establishments with which he was familiar, he enjoined farmers to pass on their knowledge of double-entry book-keeping to their wives and daughters, a recommendation that few propagandists would urge later on. Being resolutely associated with an entrepreneurial and capitalist conduct of agriculture, the double-entry technique continued to be considered suitable only for men.

#### IV

Whether aimed at a popular readership or a higher-class audience, the instructional literature discussed in this chapter honoured women's economic conduct while striving to reinforce their managerial role in farming. The authors played a key role as transmitters as well as prescribers of experience, albeit in varying proportions according to what they felt women and girls should learn to improve and fully perform their

<sup>69</sup> É. Lecouteux, 'Notice sur le manuel de comptabilité agricole de Saintoin-Leroy', *Journal d'agriculture pratique*, 1861, Tome 1, p. 623.

<sup>70</sup> *Ibid.*, p. 623.

role on the farm. Thus, the first point of discussion here will be the social agenda these writers have for family farm women. Then I will ask to what extent the 'good practices' given as models correspond to reality. In the next section I will consider the impact of these instructional writings, including the question of women's agency in the process of agricultural modernization.

(a) *The 'assistant-steward' versus the 'secretary-accountant'*

The advice offered in these writings varies considerably in its socio-economic significance. Some authors provided instructions accompanied by many practical illustrations, such as Rose in his *La bonne fermière*, or Millet-Robinet with the remarkable knowledge contained in her *Maison rustique des dames*. Rose claimed to portray farm women's activities and management in practical ways, using details provided by experienced women whose names he did not bother to mention.<sup>71</sup> Millet-Robinet drew on her own knowledge and personal experience of agriculture, pleading for women to be educated and given responsibility on an equal footing with men. Both intended not merely to teach accounting techniques, but to transmit the most efficient and economic ways of managing those areas of production which were in women's hands. This first group of authors presented the woman as 'the assistant-steward' on the farm, performing a specifically economic role in tandem with her husband. The way they described women's activities helps us understand their place within the division of agricultural work and knowledge. It acts to disperse 'the darkness by which the history of women in agriculture was shrouded' as Heide Inhetveen pointed out.<sup>72</sup> But women's own experience was only valued for a short period. When agriculture came to be regarded as a science and as a trade just like all others in the course of the nineteenth century, female experience-based knowledge was eclipsed by science-based knowledge crafted in the laboratory, a place women would not be allowed to enter for almost half a century.

Other authors offered writings with a strong normative and moral flavour. They moved directly to advice-giving and tended to reduce women, as spouses, to management tasks. Their aim was to explain what

<sup>71</sup> Studying the role of farm women in science, Heide Inhetveen noted that the earliest agricultural literature appearing in vernacular languages in the sixteenth century across Europe contained detailed depictions of the tasks that housewives had to perform on large farm estates. But she deplored the fact that women were treated anonymously and not given credit for their knowledge by the male authors. H. Inhetveen, 'Women Pioneers in Farming: A Gendered History of Agricultural Progress', *Sociologia Ruralis* 38 (1998), pp. 265–84.

<sup>72</sup> *Ibid.*, p. 268.

should be counted and how. This second group of writers supported a model of the farm wife as 'secretary-accountant'. Simple techniques of recording and balancing the accounts were taught to women and even to young girls. Double-entry book-keeping, which agronomists in scholarly circles were discussing throughout this period, was rarely made available to a female readership. Indeed, helping to concretize the principles of political economy, the double-entry technique appeared both as a masculine technique and as an emblem of the farmer-entrepreneur. It was therefore up to the father to introduce his successor to the subtle details of this technique.<sup>73</sup> In any case, this pattern of male transmission of knowledge was already being practised by the keeping of the 'livre de raison' on large estates.<sup>74</sup>

Writings addressed to young girls were particularly edifying. Appealing to common sense and sometimes in a tone of admonition, they distilled simple advice meant to leave a lasting impression on the mind. A few eloquent little stories or proverbs, as the moralist Bujault excelled in offering, were supposedly sufficient to regulate parents' and children's conduct: 'In the long run, a small amount of money makes a big profit'; 'Have your children write down the proceeds of your harvests, your purchases, your sales and your expenses'. By contrast, writings directed to highly educated women used more elaborate arguments, putting the discourse of political economy at the service of philanthropic and moral instruction. This second range of writings, which became dominant in the second half of the nineteenth century, were prescriptive rather than descriptive in any simple sense. Writers portrayed the farm or the estate as a place for making money. They considered farming activities as entirely calculable and entrusted these calculative tasks to the care of women and girls, providing them with detailed instructions for setting up accounts. This literature should be studied more closely to achieve a fuller understanding of its empirical and moral advice.

*(b) Did norms rule practice or vice versa?*

The view of female agency this literature conveyed was not disconnected from reality. The observations we have of women's work on estates and family farms support the idea that the respective positions of men and women within agricultural knowledge and decision-making systems were

<sup>73</sup> For a published dialogue between a landowner and his son on double-entry accounting which was awarded a prize by the Royal and Central Academy of Agriculture, see N. Joly, 'Louis Gossin. Comme le sang dans le corps des animaux: Le capital circulant expliqué à la jeunesse rurale (1838)', *Entreprises et histoire* 88 (2017), pp. 182–8.

<sup>74</sup> S. Mouysset, *Papiers de famille: Introduction à l'étude des livres de raison (France, XVe–XXe siècle)* (2007).

complex. Only rarely do they provide us with information on women's role in accounting, except in some isolated cases. For instance, we know that Anna, Electress of Saxony (1532–1587), skilfully managed the Prince of Saxony's estates and contributed to two treatises on agronomy that originated at the court of Dresden. Ursula Schulde, who documented the financial management skills of this remarkable woman, pointed out that early modern books on the education of princesses spread the ideal of the 'house-keeper princess', who understood and supervised agriculture.<sup>75</sup>

It has been generally asserted in the literature that elite practices spread downward as education levels rose in rural countries. Scarlett Beauvalet considered that the ability of women to sign official documents was indicative of them securing a role in the exploitation and management of accounts. As she noted, in the last third of the sixteenth century, 'very few women were literate at the time of marriage. After 1720, there were none who could not at least sign their name, and one saw more and more women farmers multiplying their accounting entries, and the farmers delegating great responsibilities to them.'<sup>76</sup> Sometimes, accounting practices are mere presumptions, in the absence of sources. Studying the accounts of Robert Loder's estate in southern England for the years 1610–1620, Jane Whittle wondered whether his wife kept accounts on her own, for there is no mention of the fruits of the wife's activities in the accounts kept by the husband. Her work therefore appeared 'as an empty space, a silence in the records, and their activities must be reconstructed from circumstantial sources'.<sup>77</sup> Observations closer to the period examined in this chapter confirm women's familiarity with writing and counting. Schlumbohm's study of Dutch couples who, in the seventeenth and eighteenth centuries, emigrated to many parts of Germany to farm in the dairy sector reported that 'their wives had a certain level of education that enabled them to cope with accounting and written exchanges with

<sup>75</sup> These were texts from Christian Oeconomy, books on marriage and texts known as the Mirror of Princess, see U. Schulde, 'Cultiver selon "les bonnes règles et avec profit": La création d'un savoir agricole à la cour de l'électeur et de l'électrice de Saxe à Dresden', in Nadine Vivier (ed.), *Élites et progrès agricole* (2009), pp. 59–81 at p. 71.

<sup>76</sup> S. Beauvalet, 'Les femmes dans le monde rural à l'époque moderne, XVIe–XVIIIe siècles', in Nadine Vivier (ed.), *Ruralité française et britannique, XIIIe–XXe siècles: Approches comparées* (2002), pp. 89–116 at p. 96.

<sup>77</sup> J. Whittle, 'Le travail des femmes dans les ménages ruraux anglais, 1450–1650: Trois approches alternatives', in Vivier (ed.), *Ruralité française et britannique*, pp. 77–87 at p. 83.

the authorities'.<sup>78</sup> He also stated that the wives of these farmers demonstrated their skills when they found themselves in charge of the farm as widows.

In nineteenth-century France, wives were commonly said to 'Faire et défaire les maisons' ('Make or break the household'), a way of bringing Xenophon's words up to date, when he described the mistress of a large estate as the 'mother-bee' or the 'garrison commander'. At the dawn of the agricultural revolution, women of middling farm households held an important status and many responsibilities in the cooperation that took place within the farm, as shown by Martine Segalen. The sociologist recorded proverbs that, from one region to another, deployed a 'varied metaphorical range to affirm the importance of economy in the female management of the household'<sup>79</sup> and of women's qualities at work: 'a thrifty woman makes a good house' (Champagne), 'a brave woman in a house is worth more than a farm and livestock' (Gascony). In line with Walker's analysis of English working-class households, Ségalen found that the farm woman had a stronger influence on the husband when the household lived essentially from self-subsistence. It was then she who decided how to spend the money her activities brought in – particularly from the sale of milk, butter, eggs, and poultry – the main resources for daily life: 'holder of the purse strings, dispenser of small sums from day to day, she could mistreat her servants and ridicule her husband in the eyes of the village community'.<sup>80</sup>

Two conclusions can be drawn from these all too rare observations. On the one hand, the model of the 'assistant-steward' took over actual women's practices and spread throughout the social body at different periods and in different countries. As with merchants' manuals in the modern era,<sup>81</sup> this type of writing selected knowledge both from predecessors' books and from the surrounding environment. On the other hand, the model of 'the secretary-accountant' was fostered as a means of social monitoring for women in the second half of the nineteenth century. Indeed, faced with the threat of rural exodus and its political issues, French conservatives and religious movements actively promoted the home and the image of the mother-wife to the detriment of the wife who worked in partnership with her husband. This ideological framing, endorsed by the

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<sup>78</sup> J. Schlumbohm, "'Zu Schreiben und die ganze Beschaffenheit der Sache": Signierfähigkeit und Schriftgebrauch bei Bauern und Heuerleuten des Kirshspiels Belm, ca. 1770–1840', in H. E. Bödeker and E. Hinrichs (eds), *Alphabetisierung und Literalisierung in Deutschland in der Frühen Neuzeit* (1999), pp. 163–80 at pp. 170, 172.

<sup>79</sup> M. Ségalen, *Mari et femme dans la société paysanne* (1980), p. 131.

<sup>80</sup> *Ibid.*, p. 130.

<sup>81</sup> P. Jeannin, 'La diffusion des manuels de marchands: Fonctions et stratégies éditoriales', *Revue d'histoire moderne et contemporaine* 45 (1998), pp. 515–57.

literature reviewed here, was expounded in elementary schools,<sup>82</sup> with a hands-on introduction to book-keeping. Then it progressed, during the first half of the twentieth century, into agricultural domestic training and women's circles of the *Jeunesse Agricole Catholique*.<sup>83</sup> The pivotal point of this mentoring was the invention of 'a separate feminine sphere' used for the glorification of domestic womanhood.

The great majority of the writers also reflected these dominant social representations. Both male and female authors put an emphasis on feminine virtues: the farm woman's active zeal for work, the special attention she gave to detail, her sense of moral duty. In doing so, they echoed the Catholic Church's conception of feminine nature as expressed throughout Europe in the early nineteenth century. Thus, woman was seen as

a new social subject, free from all political passion, gifted with religious sentiments [...] with a soul different from and complementary to the male soul [...] and as a reserve of civilizing resources.<sup>84</sup>

Once it had been established that their bodies did not govern their minds, as previously thought, women's nature could be positively requalified and partly reoriented in the direction of management and business. So it was with the glorification of their so-called innate temperance. Women were thus considered as agents taking more rational decisions because they were better able than men to detach themselves from their emotions. In line with Max Weber's analysis of the 'spirit of capitalism', we may think that temperance became a valuable female trait as it held an elective affinity to the spirit of capitalism. Indeed, moderation counters the human drive to maximize profit and allows the renewal of opportunities for gain in a rational manner. In farming business, calling for temperance at a period when investments were highly valued but somewhat risky was a subtle strategy: thus women could be seen as apt partners to discuss with their husbands how to spend the farming surplus. As this suggests, narratives on female nature deserve more attention in the agricultural history of accounting. Although historians and feminist scholars have solidified the thesis of feminine nature as a stigma, gender narratives may also have shaped women's conduct in a positive sense by fostering their agency in some domains.

<sup>82</sup> Clarke, *Schooling the Daughters of Marianne*.

<sup>83</sup> For analysis of this ideological shaping see, for France, M. Perrot, 'La jaciste: Figure emblématique', in Rose-Marie Lagrave (ed.), *Celles de la terre. Agricultrice: L'invention politique d'un métier* (1987), pp. 34–60; for Belgium, E. Gubin, 'Un rempart contre le désordre: Les paysannes belges au tournant du XXe siècle', *Enquêtes rurales* 10 (2004), pp. 137–58.

<sup>84</sup> M. de Giorgio, 'La bonne catholique', in G. Fraisse and M. Perrot (eds), *Histoire des femmes en Occident: Le XIXe siècle* (1991), IV, pp. 203–39 at p. 204.

Once we move beyond enthusiasm for the agricultural enlightenment model and recognize its overemphasis on the influence of books in the dissemination of knowledge of advanced agriculture,<sup>85</sup> we may wonder what effect the literature examined in this chapter actually had on women's conduct. Compared to books published on agriculture and new agronomic techniques, writings on economics and accountancy aimed at a female audience are more practical and have a stronger moral tone. They provide easy-to-manage techniques and behaviourist advice. Would their ostensible claim to be within the reach of all women, even from an early age, offer a gain in efficiency? Would the moral lessons embedded in the practical advice provide an effective means of communicating with their target audience?

The idea of 'order' provides the principle of coherence for this literature. Thus, it can be linked to other fields of social prescription: order in industrial work and within working-class families, for example in hygiene and childcare practices. Steered by the upper classes, the popular agricultural writings I have studied have a *modus operandi* that hardly differs from those of the manuals on hygiene for women of the working class.<sup>86</sup> Their objectives of social control may seem strangely similar. It is whispered in the ears of women on small and middling farms that their orderly conduct and good book-keeping can be a guarantee of their families' upward mobility, just as it is hammered into working-class women that they can escape poverty by managing the household economy in an orderly fashion. In the Foucauldian approach to the control of the domestic sphere, an approach that focuses on the proliferation of techniques for disciplining the body, health, food, and housing,<sup>87</sup> women are allies of the state and reformers, capable of containing obscurantism, combating immorality, and imposing authority on husbands and children. This raises the question of whether rural women, by receiving an accounting education for the farm, were 'externally acted' agents rather than 'self-acting' actors of modernization. In other words, would accounting education help make them 'governable agents', or conversely, give them more agency?

In several respects, I have highlighted the social control project to which women were subjected in the literature studied here. This tends to support the thesis of a domestication that confines women's role to the social project and the limits defined by the upper classes and the state.

<sup>85</sup> As pointed out by James Fisher, with a fresh approach to rethinking books, knowledge, and labour, in *The Enclosure of Knowledge: Books, Power and Agrarian Capitalism in Britain, 1660–1800* (2022).

<sup>86</sup> L. Bolstanski, *Prime éducation et morale de classe* (1969).

<sup>87</sup> J. Donzelot, *La police des familles* (1977).

But I would like to conclude by pointing out some weaknesses of this interpretation. Indeed, accounting has also been theorized in terms of agency, from both a cognitive and a moral perspective. Drawing on Jack Goody's seminal work<sup>88</sup> and other theoretical reflections on accounting, writing, and power,<sup>89</sup> one can surmise that keeping accounts enhanced women's capacity for reflexivity and rationalization. It was for this very purpose that women farmers were advised in some writings to keep notebooks or diaries in addition to accounts. For Rebecca Elisabeth Connor, the recording of financial accounts in pocket books in eighteenth-century England expressed 'a growing cultural expectation that women document what they had, what they owed, and what they were owed'.<sup>90</sup> Beyond the cognitive reasoning tied to the act of making lists, tabulating, or balancing accounts, the daily practice of writing was supposed to have an effect on willpower. It was a form of self-discipline. As stressed by Harro Maas, 'moral accounting was not a property of the mind, but a tool-based practice with normative consequences for one's personal life'.<sup>91</sup> As claimed by promoters of daily planners and diaries, writing in everyday life, whether numbers or facts, was a way to improve the self along several dimensions – financial, social, and personal. It is thus important to bear in mind that the 'real value' of record-keeping extended well beyond statements of gain and loss, as some of the authors examined here clearly expressed in their emotive pleas for accounting. We don't have the women's words nor their practices for the long nineteenth century. But we can at least put forward the idea that the accounting education they received may have enabled some of them to better negotiate their autonomy and gain agency. This argues for a reversal of perspective. The use of figures, the advocacy for accounting and even the historical work (accounting history is a masculinized academic sub-field)<sup>92</sup> all bear the hallmarks of a gendered approach, in which men play the leading if not the unique role. We still need to make room for women's accounting role in documenting the process of agricultural modernization, in which they have so far remained the missing link.

<sup>88</sup> J. Goody, *The Domestication of the Savage Mind* (1977).

<sup>89</sup> K. Hoskin and R. Macve, 'Writing, Examining, Disciplining: The Genesis of Accounting's Modern Power', in A. Hopwood and P. Miller (eds), *Accounting as Social and Institutional Practice* (1994), pp. 67–97.

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