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The Intentional Spread of Farm Accountancy Offices in Switzerland and the Netherlands, 1890–1940¹

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The spread of accounting and book-keeping has been famously linked to the advance of capitalism.² The historian of accounting R. A. Bryer dated the appearance of agrarian capitalism in England to the emergence of the rate of return on capital as a leading indicator of success in the seventeenth century.³ Indeed, as has been shown by various chapters in this volume, estates and large farms developed accounting and book-keeping practices to rationalise their administration, enter new capital markets, try new forms of control of labour, and integrate agricultural and urban enterprises.⁴ In fact, though, the family farm, rather than large capitalist estates, has been identified as the backbone of the ‘First Green Revolution’ that shaped the European countryside from

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² This hypothesis, which ultimately has its roots in the work of Max Weber and Werner Sombart, has been critically reviewed and inverted by Eve Chiapello, ‘Accounting and the Birth of the Notion of Capitalism’, *Critical Perspectives on Accounting* 18 (2007), pp. 263–96.

³ R. A. Bryer, ‘The History of Accounting and the Transition to Capitalism in England. Part One: Theory’, *Accounting, Organizations and Society* 25 (2000), pp. 131–62.

⁴ See in this volume the chapters by Friederike Scholten-Buschhoff (ch. 3), James D. Fischer (ch. 2) and Laurent Herment (ch. 6).

the last decades of the nineteenth century onwards.⁵ Here the take-up of accounts, especially double-entry accounts, has been shown to be slower.

For such farms, it is not clear whether the growing complexity of farm operations really necessitated the adoption of time consuming and cumbersome formal book-keeping (even as single-entry book-keeping). Controversially, Daan Hendriks and Oscar Gelderblom, for instance, have claimed that ‘mental accounting’ would have probably satisfied the needs of Dutch farmers of the late nineteenth and early twentieth centuries.⁶ Other historians, instead, have insisted on the powerful effect of productivity on systematic accounting information.⁷

What explains, though, the diffusion of accounting and book-keeping to family farms that took place over the course of the twentieth century in Europe?⁸ By examining the case of the Netherlands and Switzerland, this chapter shows that the spread of farm accounting was the result of an intentional, concerted effort by agricultural experts, economists, extension officers, farmers’ leaders and, more generally, the rural elites. It therefore only partially responded to the managerial needs of farmers, and served instead other goals.

The elite’s zeal in favour of book-keeping has been widely discussed in the literature as part of a campaign to educate farmers to become more rational and effective: the accounting farmer appeared as an ideal of sound agronomic practices.⁹ This chapter adopts a different approach. Jiri Auderset and Peter Moser have recently underlined the crucial role

⁵ J. L. van Zanden, ‘The First Green Revolution: The Growth of Production and Productivity in European Agriculture, 1870–1914’, *Economic History Review* 44 (1991), pp. 215–39.

⁶ D. Hendriks and O. Gelderblom, ‘Accounting for Agricultural Development? The Case of the Netherlands, 1840–1940’, *Agricultural History Review* 70 (2022), pp. 23–48.

⁷ M. Lampe and P. Sharp, ‘A Quest for Useful Knowledge: The Early Development of Agricultural Accounting in Denmark and Northern Germany’, *Accounting History Review* 27 (2017), pp. 73–99.

⁸ This includes socialist Europe, as the work of Martha Lampland on Hungary shows: M. Lampland, ‘False Numbers as Formalizing Practices’, *Social Studies of Science* 40 (2010), pp. 377–404; idem, *The Value of Labor: The Science of Commodification in Hungary, 1920–1956* (2016).

⁹ T. Depecker and N. Joly, ‘Agronomists and Accounting: The Beginnings of Capitalist Rationalisation on the Farm (1800–1850)’, *Historia Agraria* (2015), pp. 75–94; 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; P. Labardin and P. Gervais, ‘Marketing the Past over the Long Run: Uses of the Past in French Accounting Textbooks, 17th–19th C.’, *Journal of Historical Research in Marketing* 14 (2022), pp. 90–110.

of accounting as the *lingua franca* of agricultural economics and policy.¹⁰ Building on their contribution, this chapter shows that, for the rural elites of the early twentieth century, book-keeping was not only indispensable for improved management of the farm, but also, increasingly, as a tool of the government of agriculture as a whole and thus played – to use the terminology of New Accounting History – a broad ‘societal function’.¹¹

In particular, this chapter analyses the role of meso-level institutions, such as farmers’ unions of varying kinds and orientation, in promoting accounting. The literature has recognized the importance of the dense network of associations and co-operatives that covered the European countryside in the modernization of the continent’s agriculture.¹² Literature on Switzerland and the Netherlands has particularly stressed this role of farmers’ organizations, focusing on the integration of agriculture in industrial society (in the case of Switzerland) or the complex scientific and institutional matrix underpinning agricultural development (in the case of the Netherlands).¹³ The chapter argues that, through the establishment of accounting offices, they were essential not only in providing cheap accounting services but also in turning book-keeping into an element of the collective action of farmers.

Family and farm budgets (also called surveys) had been collected by interviewers (often agricultural economists), who interviewed peasant families, since the beginning of the nineteenth century. These had been

¹⁰ J. Auderset and P. Moser, *Die Agrarfrage in der Industriegesellschaft: Wissenskulturen, Machtverhältnisse und natürliche Ressourcen in der agrarisch-industriellen Wissensgesellschaft (1850–1950)* (2018), p. 94.

¹¹ S. Burchell *et al.*, ‘The Roles of Accounting in Organizations and Society’, *Accounting, Organizations and Society* 5 (1980), pp. 5–27; N. M. Gandhi, ‘The Emergence of the Post-Industrial Society and the Future of the Accounting Function’, *Journal of Management Studies* 13 (1976), pp. 199–212.

¹² J. L. van Zanden, *De economische ontwikkeling van de Nederlandse landbouw in de negentiende eeuw, 1800–1914* (1985), p. 246.

¹³ P. Moser, J. Auderset and B. Baechi, ‘Die agrarisch-industrielle Wissensgesellschaft im 19. / 20. Jahrhundert: Akteure, Diskurse, Praktiken’, in B. Brodbeck, M. Ineichen and T. Schibli (eds), *Geschichte im virtuellen Archiv: Das Archiv für Agrargeschichte als Zentrum der Archivierung und Geschichtsschreibung zur ländlichen Gesellschaft* (2012), pp. 21–38; Auderset and Moser, *Die Agrarfrage in der Industriegesellschaft*; A. Schuurman, ‘Agricultural Policy and the Dutch Agricultural Institutional Matrix during the Transition from Organized to Disorganized Capitalism: Integration through Subordination: The Politics of Agricultural Modernisation in Industrial Europe’, in P. Moser and P. Varley (eds), *Integration through Subordination: The Politics of Agricultural Modernisation in Industrial Europe* (2013), pp. 65–84; M. Molema, ‘Collective Organisation of Knowledge in the Early Phase of the Dutch-Friesian Dairy Industry (c. 1880–1914)’, *Historia Agraria* 73 (2017), pp. 91–118; H. Zwarts, ‘Knowledge, Networks, and Niches: Dutch Agricultural Innovation in an International Perspective, c. 1880–1970’ (PhD Dissertation, Wageningen University, 2021).

used as a tool for interpreting and governing the countryside, developing from the pioneering work of social reformers, such as Frédéric Le Play, into the big enquiries of the early twentieth century.¹⁴ But accounting offices involved farmers in the production of data that entered the policy-making process. Most of all, farm accounting offices became part of a constellation of activities and services that farmers' associations, co-ops, co-operative banks and local government offices offered to farmers. The spread of farm accounting was therefore inscribed in the broader role played by farmers' organizations and their leadership as 'defenders of agriculture' vis-à-vis the industrial interest, urban workers and governments.

The first section of this chapter describes how accounting and book-keeping emerged as a policy question in various continental European countries in the wake of the agrarian crisis of the 1870s and 1880s. The second and third sections analyse two different institutional models for the organization of accounting services: the Dutch – in particular the organization created in the provinces of Friesland and Groningen – and the Swiss. The fourth section finally shows how farm accountancy data emerged as a form of representation of farmers' interests within European countries and in the rising international arena.

I

There is a clear link between the creation of farm accounting offices and the political activism of agriculturalists in the last decades of the nineteenth century. The actual impact of the 'agricultural crisis' of the 1870s and 1880s is debated. While some economic historians have questioned the reality and significance of the crisis, other have insisted on a 'European grain invasion' that dragged down prices and triggered a long depression.¹⁵ In any case, it is certain that the crisis spurred a lot of discussion about the 'American threat' among the European rural elites

¹⁴ Among the extensive literature on Le Play, see T. Porter, 'The Engineer and the Sage: Le Play's Quest for Social Renewal and the Reconstruction of Observation', *History of Observation in Economics Working Paper Series* 2 (2009). On budget surveys in enquiries, F. D'Onofrio, 'Making Variety Simple: Agricultural Economists in Southern Italy, 1906–9', *History of Political Economy* 44 (2012), pp. 93–113; F. D'Onofrio, *Observing Agriculture in Early Twentieth-Century Italy: Agricultural Economists and Statistics* (2016), chs 3 and 6.

¹⁵ T. W. Fletcher, 'The Great Depression of English Agriculture, 1873–1896', *Economic History Review* 13 (1961), pp. 417–32; K. H. O'Rourke, 'The European Grain Invasion, 1870–1913', *Journal of Economic History* 57 (1997), pp. 775–801. D. Pilat, *Dutch Agricultural Export Performance (1846–1926)* (1989), p. 29 questions the impact of the crisis on Dutch agriculture.

and stimulated investigations of North American agricultural competition.¹⁶ The perceived crisis also led to a renewed political activism, as witnessed by the creation of new farmers' associations or the reactivation of older ones across Europe, often with the goal of mobilizing farmers around a protectionist agenda. Switzerland and the Netherlands were no exceptions to this trend.

The Swiss Farmers Union was created in 1897 as part of the wave of foundations of new societies, with a clear protectionist programme following the blueprint of the German *Bund der Lanwirte*. In the Netherlands, instead, the geography of farmers' organizations was more complex, divided according to productive specialisms and on religious and ideological lines. Of the two societies discussed in the next section, the Friesland Society of Agriculture had a quasi-monopoly of agricultural representation in the province. Its farming members were mostly butter exporters who rejected protection.¹⁷ In Groningen, farmers' organizations had a tormented history, witnessed by many name changes, and saw harsh disputes over free trade and protectionism that culminated with the resignation of its influential president Derk Roelf Mansholt in 1884, a supporter of protection.¹⁸ At the national level, the regional *Landhuishouding Congresses* of the 1840s and 1850s, which concentrated on technical improvement and forbade discussion of trade policy, were superseded by the creation of a permanent national *Landbouw-Comité* in 1884 to coordinate the action of the government and the provincial agricultural societies.¹⁹ Nevertheless, the *Landbouw-Comité* encompassed proponents of a protectionist reaction to the crisis as well as free-traders who favoured productive specialization ahead of overseas competition.

Organizations established in this period were divided over the importance to be accorded to tariff protection, but an interest in improved farm management was common ground for agricultural experts. The ideal of a tidy, well-administered farm appealed to both those who supported protectionist measures and those who preferred specialization within the international division of labour. For the free-traders, accounting and other managerial technologies improved efficiency. Its adoption was crucial to

¹⁶ S. Beckert, 'American Danger: United States Empire, Eurafrica, and the Territorialization of Industrial Capitalism, 1870–1950', *American Historical Review* 122 (2017), pp. 1,137–70.

¹⁷ Molema, 'Collective Organisation of Knowledge', p. 98.

¹⁸ H. M. L. Geurts, *Herman Derk Louwes (1893–1960): Burgemeester van de Nederlandse landbouw* (2002), p. 56; N. G. Addens and H. D. Louwes, *Gedenkboek, 1837–1937* (1937).

¹⁹ Schuurman, 'Agricultural Policy and the Dutch Agricultural Institutional Matrix'; idem, 'Het Nederlands Landhuishoudkundig Congres van 1846–1896: Forum en showroom van de Agrarische Republiek', in T. Engelen, A. Janssens and O. Boonstra (eds), *Levenslopen in transformatie: Liber amicorum bij het afscheid van prof. dr. Paul M. M. Klep* (2011), pp. 318–35.

enable managers to compete. These kinds of arguments in favour of the spread of book-keeping motivated the free-tradist *Landhuishouding Congresses* in the Netherlands during the 1850s and 1860s, or the *Deutsche Landwirtschafts-Gesellschaft*, in Germany, which created its accounting office in the 1890s. On the other hand, protectionists did not disagree with this fundamental function of accounting but added a new layer of importance to it. For them, farm accounting was crucial to understanding which policies, especially concerning tariffs, the farmers most needed in order to maintain a stable rate of profit, and it was a tool in the struggle for government attention. As we will see below, Ernst Laur and the organization he led, the SBV, based their actions on this conviction. To them, accounting was not an internal issue of the farm, but opened the way to a representation of the whole of agriculture in policy making. In these two fundamental goals, we see the origins of the alternative models of accounting office discussed in the following sections.

For both groups, how to convince small and medium farmers to endure the pain of keeping systematic and reliable records of the life of their farms in an accounting framework remained a key issue. Hendrixx and Gelderblom have stressed how farmers had informal systems of accounting – what they call ‘mental accounting’ – while Nathalie Joly has explored, instead, the conscious spread of almanacs, agendas and other kinds of publications that provided material support for the recording of facts concerning the farm as an alternative to formal systems of book-keeping. Experts often displayed a paternalistic attitude towards farmers and denied any validity to these informal records. They claimed that formal accounting was essential to help farmers acquire an economic mentality and turn into entrepreneurs.²⁰

In fact, though, it would be wrong to frame the contrast between experts and farmers in the old schemes of post-modern critique that stressed the struggle between ‘modern’ top down schemes and grass-roots resistance.²¹ It is more interesting, instead, to focus on accounting offices as the site of a broad – although far from universal – coincidence of interests between farmers and experts. In the next two sections, we discuss two examples of the institutional channels through which the co-operation between experts and farmers was achieved in Western Europe, with a particular focus on accounting offices. Whereas the cases of the Netherlands and Switzerland are neither wholly typical nor representative, they show how farm accounting offices could originate from different purposes and be either business- or policy-oriented.

²⁰ Hendrixx and Gelderblom, ‘Accounting for Agricultural Development?’; 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.

²¹ Y. Kotsonis, *Making Peasants Backward* (1999).

II

Agricultural associations in Groningen and Friesland relied on co-operation to provide farmers with cheap and effective accounting services. In 1886, the agricultural crisis convinced the Dutch parliament and government to establish the State Enquiry on the Condition of Agriculture, as happened elsewhere in Europe in the same period.²² The State Enquiry dedicated a great deal of attention to the issue of accounting.²³ In the vast majority of the 95 municipalities (*gemeenten*) that it surveyed, the enquiring commission reported that either 'books were not kept' or that 'no regular books' were kept. The commissioners concluded:

It has been found that almost nowhere is proper accounting done by farmers. With few exceptions, even the great advantages of book-keeping are not recognized. Some reporters point out these disadvantages emphatically. The peasants do not know the net yield of their fields.²⁴

The focus on improved accounting and book-keeping systems was in general part of the renewed attention on the cognitive elements of agriculture, which encompassed schools, research institutions, and the circulation of information. Farmers' organizations played a major role in this three-fold system. J. M. G. van der Poel has described the creation in the nineteenth century of provincial agricultural societies in the Netherlands, first as *commissiën van landbouw* and eventually as *maatschappijen van landbouw* (agricultural societies) with their national umbrella organization the *Landbouw-Comité*.²⁵ These organizations, composed of farmers but also other agricultural stakeholders (who, nevertheless, were often farmers themselves) such as government officials, members of parliament and experts, strived for a directive role over local agriculture and represented its interests. Provincial agricultural societies were bulwarks of the local liberal elite, 'notables and gentlemen farmers' (*herenboeren*), but by the later part of the nineteenth century, they were in competition with newly founded associations of farmers based on religious orientation. Across the country, many smaller farmers were members of local, independent agricultural societies rather than of the provincial ones.²⁶ Overall, farmers' organizations had thousands of

²² For an overview of European state-sponsored agricultural enquiries, see the papers collected in N. Vivier (ed.), *The Golden Age of State Enquiries: Rural Enquiries in the Nineteenth Century. From Fact Gathering to Political Instrument* (2014).

²³ A. Schuurman, 'The Agricultural Enquiry of 1890 in the Netherlands: Bringing the State Back In', in Vivier (ed.), *Golden Age of State Enquiries*, pp. 239–54.

²⁴ Staatscommissie tot onderzoek naar de toestand van de Landbouw, *Uitkomsten van het onderzoek naar den toestand van den landbouw in Nederland* 4 (1890), p. 69.

²⁵ J. M. G. van der Poel, *Heren en boeren* (1949).

²⁶ Geurts, *Herman Derk Louwes*, p. 56.

members: in 1905, the members of the various farmers' organizations of the Netherlands numbered 100,328 (of whom 32 per cent were members of the provincial agricultural societies) and by 1920, membership had grown to 195,503 (of whom 36 per cent were members of the provincial agricultural societies).²⁷

Although this membership was far from encompassing all farmers or even a majority of them, it was large enough to give organizations a critical mass to undertake action. Farmers' organizations ran accounting courses to respond to what they perceived as the needs of their members. In contrast with the courses that were taught in schools, these courses addressed adult farmers, who actually managed their farms. In some cases, the teacher also taught in agricultural schools of the regions, but in other cases, it seems that accountants were hired who worked independently.²⁸ At the same time, societies fostered the creation of standardized and simplified book-keeping aids. With a view to the dissemination of best practices, some societies employed a system of prizes similar to that already used by improvement societies of the eighteenth century: they launched a competition with anonymous submissions, collected contributions, and contracted the winning author.²⁹ In other cases, they directly contacted professional accountants and commissioned from the model forms.

In 1881, the *Genootschap van Nijverheid in de Provincie Groningen*, an organization that had just emerged from the merger of the *Groningen Maatschappij van Landbouw in de Provincie Groningen* and the *Genootschap ter bevordering der Nijverheid te Onderdendam* and which, for simplicity, we will call the Groningen Society of Agriculture, ordered an enquiry among its almost 1,500 members on their desiderata concerning accounting. The answers revealed a widespread interest in accounting courses and pre-printed account books especially adapted to the needs of Groningen farmers.³⁰

The situation was similar in Friesland, a province in the north-west of the Netherlands that specialized in dairy farming and particularly in the production of butter. In 1886, like similar organizations, the Friesland Agricultural Society began organizing accounting courses, as part of its effort to relaunch butter production and improve the competitiveness of farmers.³¹ Moreover, towards the turn of the century, the society decided

²⁷ *Ibid.*, p. 297.

²⁸ Hendriks and Gelderblom, 'Accounting for Agricultural Development?', p. 31.

²⁹ Hist. Centrum Overijssel te Zwolle, Overijssel Maatschappij van Landbouw, 0330.1 984.

³⁰ Addens and Louwes, *Gedenkboek, 1837–1937*, pp. 365–6.

³¹ Established in 1852, the Society brought together farmers, landowners, various notables and officials, see Molema, 'Collective Organisation of Knowledge',

to create a simplified system of book-keeping and commissioned two accountants, Keestra and Zijlstra, to prepare one. Book-keeping systems, though, were not simply accepted. They appeared in a competitive environment and had to persuade. Some members of the society, for instance, recommended an alternative system developed by the director of the winter school in Groningen, J. Heidema, and promoted by the Groningen Society of Agriculture.³²

The Friesland Society printed, therefore, some experimental account books for the different parts of the farm in 1900 based on Keestra and Zijlstra's system. They consisted of the following books and lists: (a), a Profit and Loss Account; (b), Cash Book for receipts and expenses; (c), Hay and cattle list; and (d), Milk and fat content list of the cattle. Keestra and Zijlstra had clearly adapted their book-keeping system to the specific needs of the local business, dairy farming. Their lists, therefore, absorbed most of the sector-specific elements, such as the hay and cattle list and the milk and dairy fat list. Their stated purpose was really to offer each farmer an easily understandable track record of their own farm in a world of increasingly commercialized agriculture. As they put it in the presentation of their model books: 'The purpose of these accounts is to enable the practical herder to keep a record of the most important things in his business in a simple manner, and at the same time to give him an overview of the financial progress or decline of his business.'³³

These books were tried out by 25 pastoral and 14 mixed farms, for the year 12 May 1900 to 12 May 1901 and the generally positive (but not uncritically so) experience of the participating farmers was recorded by the Secretary of the Society. The surviving documents show the Friesland Society continued printing account books for an unknown number of farmers and held courses to teach them book-keeping. The plan for a course in book-keeping (probably held in 1900) announced that

p. 101. It also promoted the creation of a Dairy School and employed dairy consultants to spread Danish methods. B. van der Burg, 'Een en ander over zuivelbereiding in Nederland: Openbare voordracht gehouden ter opening van de lessen in de zuivelbereiding aan de Rijks Hoogere Land-, tuin- en Boschbouwschool te Wageningen den 28 September 1914', *Mededeelingen van de Rijks Hoogere Land-, Tuin- en Boschbouwschool en van de daaraan verbonden instituten* 7 (1914), pp. 101–21. For the courses organised by the Friesland Society in 1909, Tresoar, Leeuwarden, 144.952 and for previous ones 144.824.

³² On Heidema's system, J. A. Kuperus, 'Boekhoudingen op nederlandse Landbouwbedrijven voor 1900: Ceres en Clío: zeven variaties op het thema landbouwgeschiedenis: geschreven ter gelegenheid van het vijftiengigjarig bestaan van de Studiekring voor de Geschiedenis van de Landbouw', in *Agronomisch-historische bijdragen* 6 (1964), pp. 89–90.

³³ Tresoar 144.824, 'Toelichting van Landbouwboekhouding op veerzoek van het Dagelijks Bestuur der Friesche Maatschappij van Landbouw samengesteld door P. Keestra en A. Zijlstra' (my translation).

accounting should provide the farmer with a 'photograph of his whole farm'. The course, free for members of the Society, was open to 'actual farmers and those men and women who were expected to take over a farm soon'.³⁴ In 1915, the Friesland Society published a new system and new forms adapted to the calculations required by the income tax introduced that year. The social reformer Anne Melles Rauwerda created the new forms (the 'methode-Rauwerda') which were eventually printed in a run of 1,000 copies to be distributed among the Society's members who attended book-keeping courses.³⁵

In this context, Dutch agricultural societies tried very hard to establish the figure of the 'book-keeping farmer' to promote a tidy and effective agriculture, and, while the number of farmers involved remained small compared to the large rural population, the archives of the Frisian and other agricultural societies witness the existence of a demand for an accountancy service (and a corresponding offer to meet this demand by the societies and professionals), in the early twentieth century.

Nevertheless, simplified book-keeping did not solve the problem of accounting analysis. In 1900, when the Groningen Society of Agriculture (actually named at this point *Groningen Maatschappij van Landbouw en Nijverheid*) launched a new enquiry on book-keeping among its membership, along the lines of the enquiry of 1881, the enquiring committee did not stress so much the necessity of book-keeping courses. This time, it expressed, instead, the wish that the needs of its members for accounting 'be met by what is called in Germany *Buchführungsgenossenschaften* [accounting co-operatives, German in the original], whereby the members send their notes to the *Genossenschafts* [co-operative, German in the original] accountant for elaboration'.³⁶ It was a sign of the growing awareness of the advantages of separating accounting from book-keeping among advocates of the new managerial techniques. To some of the members of the Groningen Agricultural Society, formal accounting, especially double-entry accounting, clearly seemed too complex for the necessities and capabilities of the farmers.³⁷

Keeping the books according to simplified rules was one thing, but the analysis of such books and inventories, that is, accounting proper, required more technical skills than most farmers possessed. Side by side with the 'book-keeping farmers', therefore, accounting offices appeared

³⁴ Tresoar 144.824, 'Leerplan voor 'n curssus in 't landbouwboekhouden' (n.d.) (my translation).

³⁵ Tresoar 144.824 various documents; on Rauwerda, see J. J. Kalma, 'Rauwerda, Anne Melles', <https://socialhistory.org/bwsa/biografie/rauwerda>.

³⁶ Addens and Louwes, *Gedenkboek, 1837-1937*, p. 366.

³⁷ When, in 1913, they discussed again the topic of farm accounting, the members of the Society stressed that 'rekenen met de puut' or 'counting with the purse' had its advantages in term of simplicity.

that collected farmers' books in order to produce financial reports, thus allowing farmers to delegate the analytical task to a professional consultant.

In the same year, the leadership of the Friesland Society of Agriculture discussed the examples coming from Germany, where different forms of accounting offices had been created either by private individuals or by agricultural associations.³⁸ However, it was in the wake of the introduction of income tax for farmers in 1914 that the problem of accounting became really pressing for Dutch farmers' organizations. In order to calculate the correct tax payment, farmers needed professional accountants to calculate their real income and draw up detailed inventories.³⁹ The Frisians and the Groningers tried two different approaches to the problem.

In 1915 the Groningen Society of Agriculture (at this point called the *Groninger Landbouwbond* after merging with other organizations) discussed the creation of a Central Bureau for the Accounting of Farm Businesses. Such a Central Bureau, as observers reported to the Friesland Society of Agriculture, was intended to provide farmers with

simple and practical registers for recording the daily receipts and expenditures. On the basis of these registers and of inventories to be drawn up [by the accountants], the Central Bureau will then compile a complete Balance Sheet and Loss and Profit Statement for each farmer once a year.

This was explicitly connected to income tax. 'Now that farmers will soon be assessed in income tax, it is considered all the more important that they know their operating profit.'⁴⁰

In fact, the Central Bureau was actually an accounting firm hired to assist members of the Groningen Agricultural Society (actually named *Groninger Maatschappij van Landbouw*, GMvL, after 1925) with their

³⁸ For instance, they discussed the special offices of the DLG, whose modernizing and moderately anti-protectionist attitude appealed to Frisian farmers and which opened an accountancy office under the direction of Friederich Aereboe in 1896. Friedrich Aereboe, *Buchführung: Anleitung für den praktischen Landwirt* (1896).

³⁹ It must be noted, though, that not all, or even not many farmers were required to fill in the tax form, since this was required only from individuals who had a minimum income of 2,000 fl. or who owned assets worth at least 16,000 fl. V. S. Ohmstede, *Wet op de inkomstenbelasting 1914, benevens wet op de vermogensbelasting, wet op de dividend- en tantiëmebelasting, wet op de Raden van beroep voor de directe belastingen* (2nd edn, 1918), p. 118.

⁴⁰ Tresoar, FMvL 824, Van Cor. Visser (?) to the Bestuur of the FML, 15 Apr. 1915.

accounts for a reduced fee agreed in advance.⁴¹ To the members who asked for information, the Groningen Agricultural Society responded by sending a 'rapport' and suggesting that they keep track of their revenue and expenses and should also come to see the accountant ('on Tuesdays') for the farm inventory. In June 1918, the Groningen Agricultural Society was listing subscribers ('abonne's') with the indication of the size of their farms. For farms up to 50 hectares the cost in 1918 was 30 florins, but was raised to 40 in 1919–20.⁴² Subscribers were not small farmers, since they exceeded the minimum threshold for a tax form. In that year, the new subscribers managed farms with an average size as large as 46.7 hectares, significantly larger than the average in the province.⁴³ They thus represented better-than-average agricultural entrepreneurs, but not the largest landowners of the province, who probably did not need the collective arrangement.

The Friesland Society followed a different path. Leeuwarden and its countryside had a pioneering tradition of co-operation. Instead of hiring an accountant, the Friesland society, therefore, sponsored in 1917 the creation of a co-operative accounting bureau for its members, the *Cooperative Centrale Landbouwboekhouding* (CCLB). On Friday, 4 May 1917, the conference hall above the Cooperative Dairy Bank in Leeuwarden hosted a gathering of a 100 people interested in the creation of the accounting co-operative. The meeting was presided over by Tj. Kuperus, administrator of the Bank, P. van der Meulen of the Inspectorate for Direct Taxation, and J. van der Meer, secretary of the Friesland Society of Agriculture. Van der Meulen had originally launched this initiative to establish collaboration between the tax authorities and the farmers. The new income tax, he claimed in his speech, made it necessary for farmers to 'break with the old habit of not keeping books', and Kuperus went as far as to say that 'Many people have experienced this firsthand, especially through taxes, that bad and good book-keeping can produce results.' Despite some opposition, the assembly approved the idea to charge a committee, including Kuperus, van der Meulen, van der Meer, and Rauwerda, with the task of preparing the statutes of the new institution.⁴⁴ The new co-operative was created with the goal of fostering agricultural book-keeping, printing model books and forms, and helping

⁴¹ Groninger Archieven 405, Groninger Maatschappij van Landbouw (1), 1837–1991, 3.02.

⁴² Groninger Archieven 405, 5.200, circular letter from the Secretary of the GMvL to abonne's, 17 Apr. 1919.

⁴³ Groninger Archieven 405 5.200, 1921: Abonne's landbouwboekhouding 1919–1920, Nieuwe Abonne's; average size of farms larger than 5 ha. according to landbouwtelling of 1921, reported in E. W. Hofstee, 'De ontwikkeling van de groote der landbouwbedrijven in de provincie Groningen', *Tijdschrift voor economische geographie* 38, pp. 6–7 (1947), p. 136.

⁴⁴ Tresoar 144.824, Onderlinge Coop. Centrale Landbouwboekhouding, s.d.

farmers with their inventories, books and accounting, especially for fiscal reasons. It became one of the constituent parts of the Friesland Society of Agriculture. Already in 1918, curious journalists or accountants were writing from Geeldria, Holland and as far as South Africa, asking details about the arrangements.⁴⁵ By the 1920s, the CCLB had 1,569 members.⁴⁶

While the Central Bureau established in Groningen and the Co-operative created in Leeuwarden differed in institutional structure and legal status, they both served to separate book-keeping from accounting: farmers kept their everyday records at home, but the accounting and the inventories were done by professionals. Moreover, both tried to create economies of scale to lower the cost of professional accounting and thus to make accounting accessible to a broader share of the farming population. As we will clarify below, other provincial societies, but also private companies, created or tried to create similar institutions through the Netherlands over the course of the 1920s.

The approach adopted in Switzerland since the late nineteenth century, instead, despite similarities, had fundamentally different goals since policy making was, from the very beginning, its main (but not exclusive) purpose. Only over the course of the 1920s, and not without resistance, did the accounting offices that had sprung up in the Netherlands in the wake of the implementation of income tax begin aggregating their data for policy purposes.

III

From the 1880s, the Aargau Agricultural Society of Aarau, in Switzerland, had organized a 'winter school' for farmers who wished to learn book-keeping.⁴⁷ The economist Ernst Laur came to teach on this course at the end of the 1890s. The goals of the winter school were not dissimilar from those of the accounting courses in the Netherlands, namely, improving farm management. In his first manual of simplified book-keeping for farmers, Laur stressed that in the modern world, where the farm produced for the market and the farmer's goal was to make money, new techniques were needed to assess the success of the farm and the value of the soil. He highlighted that 'the difficulty of the problem (of running a profitable farm) completely excludes the possibility to solve

⁴⁵ Tresoar 144.824, various letters.

⁴⁶ Tresoar 144.377, Secretary of the FMvL to Riksförbundet Landsvdygdens Folk of Stockholm, unreadable date.

⁴⁷ The Aargauische landwirtschaftliche Gesellschaft was founded in 1838, Aargauische landwirtschaftliche Gesellschaft (ed.), *Die Landwirtschaft im Kanton Aargau: Festschrift zur Feier des 100jährigen Bestehens der Aargauischen landwirtschaftlichen Gesellschaft* (1911).

the computations mentally and keep all the different cases in mind'.⁴⁸ Modern farm management, in a commercial society, required therefore the adoption of some form of recording system. 'Through book-keeping' – Laur continued – 'the farmer will be able for the first time to judge his own economic action and draw from the experiences of the past useful conclusions for the future'.

Book-keeping was a discipline of self-observation for farmers.⁴⁹ For Laur, the experience of book-keeping would transform the farmers themselves and their mentality and it would divert them from old habits:

Let us not forget the high educational value of agricultural accounting ... Book-keeping stimulates observation and reasoning. It sharpens economic sense and frees agriculturalists from the impressions left by past times and condition that still obscure their gaze.⁵⁰

It was a crucial component of agricultural modernity.

Laur became Professor of Agricultural Economics at the Federal Polytechnical School in Zurich and head of the Secretariat of Swiss peasants of the Swiss Farmers' Union (SBV). He thus combined an academic position with a political role at the helm of an interest group representing thousands of farmers across the country (almost 93,000 in 1906).⁵¹ His goals expanded accordingly. The Swiss parliament funded the accounting office of the Union in order to 'collect materials and conduct preliminary studies for an effective representation of farmers' interests'.⁵² Laur used such funds to establish in Brugg the accounting office of the SBV, whose task was to assist and instruct Swiss farmers in book-keeping and accounting. While farmers recorded sales and expenses for their own purposes, therefore, the Swiss Farmers Union was also collecting precious data: thousands of account books, which it intended to use to describe the economic situation and interests of Swiss farmers.

Laur's PhD advisor in Leipzig, Hermann Wilhelm Howard, had established a *Buchführungsgesellschaft* (accounting society) in the 1870s. Laur's model for this data-collecting activity, though, was the famous Saxon and then Prussian statistician Ernst Engel. Howard had focused on the profitability of the individual farm and in general preached a business-centric approach. Engel instead had underlined the importance of book-keeping

⁴⁸ E. Laur, *Die Buchhaltung des Schweizerbauern* (1898), p. 4.

⁴⁹ On the connection between observation and observance: K. Park, 'Observation in the Margin, 500–1500', in L. Daston and E. Lunbeck (eds), *Histories of Scientific Observation* (2011), pp. 15–44.

⁵⁰ Laur, *Die Buchhaltung des Schweizerbauern*, p. 6.

⁵¹ Secrétariat des Paysans Suisses, *Statistiques et évaluations agricoles* (1923), p. 25.

⁵² *Botschaft des Bundesrates an die Bundesversammlung betreffend das Budget für das Jahr 1898*, 5 Nov. 1897, p. 269.

for broader goals of statistical surveillance and practically demonstrated its potential for research. He had aggregated the data provided by the family budgets collected by the Belgian statistician Édouard Ducpétiaux to identify regular relations between the different measures and had thus discovered that the share of food expenses over total expenses, as a rule, decreased when income increased.⁵³ In 1882, in a lecture he gave on the 'Housewife's accounting book and its place in the economic life of the nation', he envisaged the possibility of an institution to collect all the accounting books kept by housewives across Germany in order to centralize them and obtain 'instruments to measure the welfare of the nation'.⁵⁴ Laur had been in contact with Engel when he studied in Leipzig and he clearly recognized the potential of aggregated accountancy data.

In the first years of the century, somewhat more than 100 farmers per year could enrol in the course of the SBV, but many more than this applied. In 1903, for instance, the newspaper of the SBV, the *Bauernzeitung*, reported that only half of the applicants to the book-keeping course could be admitted.⁵⁵ In 1904, only 126 out of 216 applications could be accepted.⁵⁶ The *Bauernzeitung* claimed that the farmers who took the course were well satisfied by it, and this was confirmed by the high proportion of them who, after keeping accounts for a year, returned their ledger books to the accounting office in Brugg. In 1901, for instance, the newspaper claimed that a majority of participants had been so happy with book-keeping in the first year that they continued keeping accounts for the following ones and only 6 farmers had decided to drop out, for health issues or other justified problems.⁵⁷

Even more than in the Dutch case, this number was very small compared to the number of farmers in Switzerland (there were 243,000 farms in 1905 and 238,000 farms in 1929 in the country), even compared

⁵³ E. Engel, 'Die vorherrschenden Gewerbszweige in den Gerichtsämtern mit Beziehung auf die Productions- und Consumtionsverhältnisse des Königreichs Sachsen', *Wirtschaft und Statistik* 73 (1857), pp. 126–36; idem, 'Die Lebenskosten belgischer Arbeiter-Familien früher und jetzt – Ermittelt aus Familien-Haushaltrechnungen und vergleichend zusammengestellt', *Bulletin de l'Institut International de Statistique* IX (1895), pp. 1–124.

⁵⁴ E. Engel, *Das Rechnungsbuch der Hausfrau und seine Bedeutung im Wirtschaftsleben der Nation: ein Vortrag* (1882), pp. 36–7. I am indebted to Max Ehrenfreund for stressing the importance of this citation.

⁵⁵ 'Buchhaltungskurses des schweizerischen Sekretariates', *Bauernzeitung* 3 (3) (Mar. 1903), p. 11.

⁵⁶ 'Buchhaltungskurs des schweizerischen Bauernsekretariates', *Bauernzeitung* 2 (4) (Feb. 1904).

⁵⁷ 'Die Rentabilitätsenerhebungen des schweiz. Bauernsekretariat', *Bauernzeitung* 5 (1) (Nov. 1901), pp. 19–20.

to the broad membership of the SBV.⁵⁸ Considering the significant commitment implied by the course, though, such participation testifies to an expanding kernel of highly motivated farmers. What were their motives to attend the courses and open their books to the SBV? The reasons the documents mention include farmers' concern that they did not overpay for land and their need for precise accounts and inventories to calculate the shares that belonged to different heirs.⁵⁹ Laur underlined how the need for the SBV accounting assistance was mostly felt by young farmers who had just inherited their farm. He remarked that they rarely continued account-keeping for more than three years and even then often limited themselves to cash-receipts and disbursements after they stopped submitting their records to the central office of the SBV.⁶⁰

While the farmers' individual needs were essential to motivate farmers, from the very beginning, the SBV accounting office intended to use the data to foster the Union's political objectives.⁶¹ By aggregating farm accountancy data, Laur was able to speak about trends that involved the entire agricultural sector and could use his surveys of profitability to establish collective agency for Swiss farmers. On the columns of the *Bauernzeitung*, for instance, the Swiss Farmers Union amplified the message of its annual reports on the accountancy data survey and explained how policy proposals concerning health insurance schemes or tariffs affected farmers' income. The growing membership of the SBV must have been aware of the importance that this data had in enabling them to achieve the collective goals of the organizations. The enemies of the SBV, on the left and on the right, clearly saw the crucial role of these numbers. As late as 1952, Laur's opponents wrote sarcastically that:

when the figures from Brugg [the seat of the accounting office of the SBV] march in, all mere assumptions and opinions retreat into a quiet corner in the face of this erudition and are ashamed of their impertinence, which is not verified by any science, to have spoken out at all in such a circle.⁶²

⁵⁸ Number of farms in 1905: Secrétariat des Paysans Suisses, *Statistiques et évaluations agricoles*, p. 5; number of farmers in 1929: International Institute of Agriculture, *The First World Agricultural Census (1939)*, III, p. 315.

⁵⁹ Walter J. Roth, 'Farm Accounting Investigations in Switzerland', *Journal of Farm Economics* 13 (1931), p. 561.

⁶⁰ *Ibid.*, p. 558.

⁶¹ Laur, *Die Buchhaltung des Schweizerbauern*, p. 6.

⁶² Schweizerischer Verband für Wohnungswesen, 'Die Rentabilitätshebungen des schweizerischen Bauernsekretariates im Lichte statistischer Wissenschaft', *Wohnen* 27 (1952), pp. 213–14.

IV

Laur's approach attracted considerable interest in Europe and Laur himself was an indefatigable promoter of his own achievements. He transformed individual account ledgers into precious data, key tools for agricultural economists and policy makers. The peculiarity of the activity of the Swiss Peasant Union was evident to farm accountancy experts abroad. Georg Stieger, who headed the accounting office of the DLG in Germany, remarked upon it in 1909. He observed that Laur sought to provide the government with a solid basis for its price policies, so that the government could identify by how much prices must rise (or the costs fall) in order to guarantee the farmers a remuneration of 4 per cent on their assets. This was the reason – Stieger continued – why Laur was interested in the statistical treatment of data (the approach which his teacher Howard had rejected).⁶³

In the countries of Northern, Central and Eastern Europe especially, agricultural organizations began discussing and then imitating the accounting office of the SBV. Since 1911, drawing on the Swiss experience, the Finnish Confederation of Agricultural Associations began collecting farm accountancy data. The programme was eventually transferred to the government-led Agricultural Board in 1915.⁶⁴ In Denmark a similar office appeared before 1918.⁶⁵ Similar offices are reported in Sweden, Norway and the Kingdom of Poland over the course of the 1910s. Emulation was favoured by an active policy of the SBV to keep the accounting office in Brugg open to visitors from all over Europe: many generations of agricultural economists from all over Europe and the USA came to Brugg.⁶⁶

In 1913, when Laur attended the General Assembly of the International Institute of Agriculture (IIA), he read a report on Farm Accountancy Data Statistics that was received with great interest. At the end, the Austrian delegation proposed that the Institute collect information on farm accountancy offices in order to be able to 'use the results of accounting institutions for its own statistical and economic research'.⁶⁷ An article by

⁶³ G. Stieger, 'Moeglichkeit und Bedeutung landwirtschaftlicher Produktionskostenberechnungen', *Jahrbuch der Deutschen Landwirtschaftsgesellschaft* 24 (1909), pp. 950–81.

⁶⁴ H. Järvelä and A.-M. Aarnio, *Maatalouden kannattavuustutkimus 75 vuotta* (1987), p. 116.

⁶⁵ See Lampe and Sharp, 'Quest for Useful Knowledge'.

⁶⁶ H. Haumann and W. Baumann, "'... Um die Organisation des typischen Arbeitsbetriebes kennenzulernen": Zu Aleksandr Čajanovs Schrift "Bäuerliche Wirtschaft in der Schweiz"', *Schweizerische Zeitschrift für Geschichte/Revue Suisse d'Histoire/Rivista Storica Svizzera* (1997), pp. 1–26.

⁶⁷ Institut International d'Agriculture, 'Séances plénières de l'Assemblée Générale – Séance du samedi 10 Mai', *Actes de la quatrième Assemblée Générale, 6–12 Mai 1913* (1913), p. 59.

Laur in the Institute's journal followed shortly afterwards in which he proposed a standardized nomenclature.⁶⁸ The Institute assigned to the Italian agricultural economist Ernesto Marenghi the task of surveying all the existing farm accounting offices of Europe.⁶⁹ The work was resumed after the war, with the General Assembly of 1920, and led to the publication of a book by the IIA.⁷⁰ In 1924, the IIA promoted the creation and/or reorganization of accounting offices in its member countries in order to collect data on a standardized questionnaire, devised by Paul Deslarzes, Laur's man in Rome, using the nomenclature invented by Laur.

We can see the influence of these efforts in the Netherlands. Dutch accounting offices, such as those created in Friesland and Groningen, had emerged out of the necessity for farmers to have precise accounts of the profitability of their farms in the wake of the income tax reform,⁷¹ but, following the Swiss example and the suggestions of the International Institute of Agriculture, they also began aggregating their data. By 1921–2, at the latest, the Directorate of Agriculture at the Ministry of Internal Affairs had begun collecting accountancy data from the network of the government's agricultural consultants (*Rijkslandbouwconsulenten*), an institution created to foster the adoption of new technologies and management techniques.⁷² The data, though, were scarce and unsystematic.⁷³ Thus, in 1925, the *Landbouw-Comité* decided to create a Union of the Farm Accounting Offices (*Vereeniging Landbouwboekhouders*) that had come into existence after the introduction of income tax in the 1910s.

On 21 March 1926, the Secretary of the *Landbouw-Comité*, Dr H. Molhuysen, and J. A. Stoop, a tax inspector from Tiel, welcomed the representatives of farm accounting offices in the Hague. Stoop proposed

⁶⁸ E. Laur, 'Basis of International Statistics of Agricultural Book-keeping', *Monthly Bulletin of Agricultural Intelligence and Plant Diseases* 5 (1914), pp. 171–85.

⁶⁹ E. Marenghi, 'Organizzazione ed importanza degli uffici di contabilità per lo studio dell'economia dell'azienda agraria', *Rivista Italiana Di Ragioneria* (1914), 4, pp. 162–75; 5, pp. 201–4; 6, pp. 241–6; 7, pp. 289–301; 8, pp. 329–38; 9, pp. 386–90; E. Marenghi, 'Gli uffici di contabilità agraria nei diversi paesi', *Atti della Reale Accademia dei Georgofili* 99 (1921), pp. 100–12.

⁷⁰ Institut International d'Agriculture, *Les offices de comptabilité agricole dans les différents pays* (1924).

⁷¹ The effect of the income tax has been stressed in particular by Hendriks and Gelderblom, 'Accounting for Agricultural Development?'

⁷² On the crucial importance of the *consulenten* and the winter schools they ran in educating Dutch farmers, see Zwarts, 'Knowledge, Networks, and Niches', pp. 105–9.

⁷³ Nationaal Archief ten Haag, Directie van de Landbouw: Afdeling Landbouw-Economische Aangelegenheden: Landbouwboekhouding 1923–1930, 2.11.08.02-6.

they join forces and standardize their accounting methods.⁷⁴ If, initially, the stated objective was to establish co-operation between tax inspectors (*het fiscus*) and farmers to overcome some of the problems caused by the income tax, in April 1926, Stoop and the agricultural economist Geert Minderhoud (former Secretary of the Groningen Society of Agriculture) introduced the idea of using the data for statistical purposes. They believed that accounting offices would be a much better source of information than the agricultural consultants. Stoop insisted therefore on the necessity to homogenize account books and inventories.⁷⁵ The offices were asked to anonymize the information they collected from their members and transmit it to the Directorate of Agriculture, thus transforming private accounts into public data. Minderhoud explained that the models were to be the German Agricultural Council (*Landwirtschaftsrat*) and the Swiss Peasant Union.⁷⁶ In this way, accounting offices that had been created for the sake of helping individual businesses could be turned into elements of the governance of agriculture.

Significantly, the Friesland Society of Agriculture and the CCLB (which, according to the members of the *Landbouw-Comité*, gathered half of the total number of farm accounts in the Netherlands)⁷⁷ decided not to join this Union. In response to pressure from Stoop, the secretary of the Friesland Society of Agriculture clarified its position in November 1926, saying that they feared centralization, rejected too close a relationship

⁷⁴ Nationaal Archief ten Haag, Circular letter from Molhuysen, No. 75/651 Onderwerp: Vereeniging Landbouwboekhouden, 7 Oct. 1926, Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden: Oprichting', n.d. 2.19.042.49-1. Apart from the *Landbouw-Comité*, the founding members of the Union were the accounting offices of the agricultural societies of Drente, Holland, Utrecht, Gheldria and Overijssel, Groningen, North-Brabant and Zeland. The Union of Cheese Producers joined in 1927. Nationaal Archief ten Haag. Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden: Toetreding Leden', n.d. 2.19.042.49-2. Molhuysen to Stoop, 25 Feb. 1927.

⁷⁵ Nationaal Archief ten Haag, Summary of the meeting of the heads of provincial accounting offices held in the Hague, 22 Apr. 1926, Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden: Oprichting', n.d. 2.19.042.49-1.

⁷⁶ Nationaal Archief ten Haag, Notule van de vergadering van het bestuur en de commissie van toezicht van de vereeniging 'Landbouwboekhouden' of diensdag 30 Apr. 1929, Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden: Correspondentie, Geregistreerd in Numerieke Dossierorde in Volgorde van Aanhangigmaking. 1929-1930', 2.19.042.49-10.

⁷⁷ Nationaal Archief ten Haag, Summary of the meeting of the heads of provincial accounting offices held in The Hague, 31 Mar. 1926, Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden, n.d. 2.19.042.49-4: Ingekomen vergaderstukken van het Koninklijk Nederlandsch Landbouw-Comité.

with the tax authorities, adding that they really saw no need for the proposed uniformity.⁷⁸ Although the CCLB over the course of the 1930s provided anonymized figures to the government, its managers firmly refused to bend the accounting methods devised for the private benefit of their members to the standards required by nationwide statistical analysis.

Internationally, Laur's project of an international statistics of farm accountancy data seemed to bear fruit after 1928, when the IIA started collecting farm accountancy data for the statistical series *Recueil de statistiques basées sur les données de la comptabilité agricole*, which ran until the end of the 1930s. This statistical enterprise was underpinned by the broad support which Laur's proposal received from European rural organizations, which strove to standardize farm accountancy data according to the principles established at the Bucharest International Congress of Agriculture in 1929. In the wake of the congress, Laur shared a circular letter to the directors of accounting offices and professors of agricultural economics across Europe proposing a standardized terminology for farm accountancy data – a terminology adopted by the Dutch Union of Farm Accounting Offices, among others.⁷⁹ Over the course of 10 years, the IIA was thus able to publish accountancy data from a number of countries, ultimately 25 in all.

Despite growing criticism on the side of statisticians (who questioned the actual representativeness of the surveys),⁸⁰ farm accountancy data remained an important tool of agricultural policy in the inter-war period. The most important agricultural economist in the USA, Henry C. Taylor – whose relationship with Laur was always polemical – insisted on the complementarity of accountancy data to general production and consumption statistics, focusing on their importance to the new system of quotas. He stressed how they permitted the establishment of natural advantage in production.⁸¹ In 1938, after the foundation of the *Office Centrale de la Comptabilité Agricole* at Soissons, France, the agricultural economist Michel Augé Laribé could affirm the importance of farm accountancy data to establish 'a general index of economic activity for

⁷⁸ The response of the Frisian Society was summarized by J. A. Stoop to Molhuysen, 30 Nov. 1926, Vereniging Landbouwboekhouden. 'Vereniging Landbouwboekhouden: Toetreding Leden', Nationaal Archief ten Haag, n.d. 2.19.042.49-2.

⁷⁹ Laur to the Mssrs the directors of the accounting offices and the professors of agricultural economics, 15 Aug. 1929, Archivio dell'Accademia dei Georgofili, Fondo Tassinari, p. 66.

⁸⁰ C. Gini, 'Il progettato trasferimento degli uffici di statistica agraria, Allegati ai verbali delle sedute nella sessione del 1926, Dicembre 1926 – V', *Annali di Statistica: Atti del Consiglio superiore di statistica, serie VII* (1930), pp. 238–45.

⁸¹ The State Historical Society of Wisconsin, Henry C. Taylor Papers, 1896–1968, letter dated Rome, 9 Nov. 1934 to Hobson.

agriculture'.⁸² Finally, in 1965, the European Economic Community, under the impulse of the Dutch Commissioner Sicco Mansholt of Groningen, decided that the 'development of the Common Agricultural Policy' required 'that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level'. The Farm Accountancy Data Network was established to co-ordinate the activity of the various national farm accounting offices that existed or were to be established.⁸³

V

Since the eighteenth century many writers on agriculture, as extensively shown by the other chapters of this volume, have preached the virtues of well-kept accounts. But it is really only the twentieth century that witnessed institutionalized efforts to spread book-keeping among small and medium farmers and to provide services for accounting at relatively low fees or for free. The bulk of this effort was done by the local and national farmers' associations that emerged in the second half of the nineteenth century or that were dramatically reorganized in reaction to the agrarian crisis of the 1870–80s. Attempts at spreading book-keeping and accounting should not be taken in isolation, but should be considered as part of the general role that agricultural elites (experts, politicians, large landowners, officials) took on as 'guardians' of the broader agricultural population. Accounting education and services were part of a broader provision of public goods to European farmers which were meant to improve productivity and the standard of living of farmers.⁸⁴ This educational effort was often deemed incompatible with double-entry book-keeping, which seemed impractical and cumbersome. If capitalist rationality was part of the modernization of the countryside, it came rather with single-entry simplified book-keeping.

The Swiss and the Dutch case show interesting parallels (the importance of the action of regional and national organizations, the separation

⁸² *Rapport sur la mission de M. Baumont à l'Assemblée de l'Institut International d'Agriculture, Mai 1938* (translated by the author from the French original), United Nations Library and Archives, Geneva, League of Nations Secretariat, Economic and Financial Section, File R4374/10A/944/944/Jacket2 – Agriculture – Collaboration between the Secretariat and the International Institute of Agriculture: general questions.

⁸³ Regulation No. 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community, DD I § (1965). <http://data.europa.eu/eli/reg/1965/79/oj/eng>.

⁸⁴ G. Federico, *Feeding the World: An Economic History of Agriculture, 1800–2000* (2005).

of accounting and book-keeping, the increasing role of government), but also important differences: in Groningen and Leeuwarden cooperative models prevailed, with a higher degree of commercialization of the service; in Switzerland the government played a bigger role in funding the accounting office of the SBV and Laur started very early on to use accountancy data to represent the interests of farmers in policy debates. Whereas Laur, from the very beginning, intended the farm accounting office of the *Schweizerisches Bauernsekretariat* to be an observatory of general economic trends, the *Cooperative Centrale Landbouwboekhouding* of the Friesland Society of Agriculture and the Central Bureau of the Groningen Society of Agriculture initially responded only to the farmers' direct needs for precise accounting. Yet, even in the Dutch case, the main function of such accounting offices was not to equip farmers with better management techniques but to help them respond to the needs of the government and of the farmers' organizations for data.

The polarity became even less pronounced in the inter-war period, when government support for agriculture acquired a dominating role, and Dutch farmers' organizations integrated their accounting offices into a national network to turn account books into data. The generalization of book-keeping went hand in hand with the integration of family farms within a network of institutions and with extensive state support, as the standard form of agricultural production. It was precisely farmers' organizations that – with the support of governments – provided farmers with specific accounting services. The representative function of farm accountancy data became crucial for the State and the farmers' organizations that collected the data, to the point that farm accountancy officers spread across Europe. Switzerland and the Netherlands thus provide an outline of the experience of other European countries, and show how accounting offices arose either to meet the needs of private consulting or policy-making.