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Farm Accounts in Rural Europe, c. 1700–1914

“To Better Know One’s Own?”

Edited by Nathalie Joly and Federico D’Onofrio

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10

Agricultural Book-keeping in Switzerland: Adaptations, Institutionalisation and its Impact on the Perception of Gender Roles on the Farm

Peter Moser

Growth was a central sign of socio-economic change in the late eighteenth and early nineteenth centuries.¹ The invention of the steam engine made it possible to power machinery in industrial manufacturing by consuming fossil fuels from the lithosphere instead of the previous use of biotic resources from the biosphere. Since the energy resources in industry no longer had to be reproduced, the manufacturing of goods in factories could now be organised continuously, largely independent of seasonal fluctuations. This allowed a strict division of labour and led to a continuous growth of the economy. In agriculture, the innovations of the first agricultural revolution also resulted in increased production.² But the new growth in agriculture was still based on the use of biotic resources, i.e. animals and plants that had to be reproduced in the production process. Growth in agricultural production therefore

¹ This chapter is based on J. Auderset and P. Moser, 'Die numerische Zergliederung des Agrarischen. Landwirtschaftliche Buchhaltung und Statistik', *Die Agrarfrage in der Industriegesellschaft. Wissenskulturen, Machtverhältnisse und natürliche Ressourcen in der agrarisch-industriellen Wissensgesellschaft (1850–1950)* (2018), pp. 49–102.

² For an overview of the historiography of the 'agricultural revolutions', see Paul Bairoch, 'Les trois révolutions agricoles du monde développé. Rendements et productivité de 1800 à 1985', *Annales E.S.C.* 44 (1989), pp. 317–53; Peter Moser and Tony Varley (eds), *Integration through Subordination. The Politics of Agricultural Modernisation in Industrial Europe* (2013); Paul Brassley et al., *The Real Agricultural Revolution. The Transformation of English Farming, 1939–1985* (2021).

remained cyclical and seasonally limited. In winter, the land still lay fallow. Cows only gave milk after they had produced calves which needed a share of the cows' milk for themselves.

The spatial and temporal idiosyncrasies resulting from these differences between industrial *manufacturing* and agricultural *production* were increasingly perceived as a problem in the emerging industrial societies in which the terms 'modern' and 'industrial' became seen as one and the same. Therefore, from the middle of the nineteenth century onwards, modernising farming practices primarily meant seeking to emulate the new mode of industrial production by re-organising agricultural production. But since the primary resource base of agricultural production remained the use of living animals and plants, the results of the modernising measures introduced in farming were often significantly different from those in industry. While, for example, the combustion engine rapidly displaced draught animals in industrial manufacturing, horses, oxen, cows and dogs became even more important in agriculture as can be observed by the increase in the number of working animals on farms from the middle of the nineteenth century onwards.³ The same applies to wage labour. While it became a constitutive element in industry, it began to decline in agriculture towards the end of the nineteenth century, when large farms were displaced by family farms.⁴ Therefore, agriculture, and quite often those engaged in it, became increasingly perceived as deviating from what was now the industrially defined norm. This perception strengthened the pre-existing resolve to modernise farming and those working the land along industrial lines. One attempt at doing this was to convert peasants into farmers who conformed to the standards that were set by the manufacturing industry. This normative ideal was succinctly formulated by the Swiss politician Zacharias Gysel, a farmer himself, who in 1854 (anonymously) published a book with the revealing title: 'The [...] peasant as he should be, and is not, and how he is and should not be'.⁵

Gysel was not an isolated figure. Rather, he was part of a growing number of scientists, civil servants, politicians and progressive farmers who became dedicated to modernising agriculture according to the norms followed in manufacturing industry. Many representatives of

³ J. Auderset and H.-U. Schiedt, 'Arbeitstiere. Aspekte animalischer Traktion in der Moderne', *traverse* 28 (2021), pp. 27–42; P. Moser and H.-U. Schiedt, 'Arbeitstiere im langen 19. Jahrhundert. Empirische Evidenzen und soziale Kontexte', *Schweizerisches Jahrbuch für Sozial- und Wirtschaftsgeschichte* (2022), pp. 199–226.

⁴ N. Koning, *The Failure of Agrarian Capitalism: Agrarian Politics in the United Kingdom, Germany, the Netherlands and the USA, 1846–1919* (1994); H. Levi, *Entstehung und Rückgang des landwirtschaftlichen Grossbetriebes in England* (1904).

⁵ Z. Gysel, *Der Schaffhauser Bauer, wie er sein sollte, und wie er nicht ist, wie er ist, und wie er nicht sein sollte* (1854).

the emerging 'agrarian-industrial knowledge society'⁶ identified book-keeping as a particularly effective instrument for achieving this goal. For book-keeping was not only an instrument through which 'the world was disenchanting', as Max Weber put it,⁷ it was also an instrument through which the 'cosmos' of the industrial capitalist world could be opened up, as Werner Sombart pointed out. With double-entry book-keeping, the idiosyncrasies of the agrarian world had to be reduced by definition to their monetary value, that is, in a capitalist society, their price.⁸ There is hardly another instrument that guides actors with similar rigidity and simultaneously forces them to reduce the social, economic, biochemical and ecological processes to numbers and thus to an apparent uniqueness. Double-entry book-keeping was a mathematised language in which representatives of the industrial capitalist world, who were not interested in the peculiarities of agricultural reproduction, could talk about agrarian issues.⁹ Not surprisingly, it subsequently was 'numbers, not narrative, that became the dominant language of agricultural knowledge' in industrial societies.¹⁰

However, before the book-keeping method that had been developed in commercial and industrial spheres could successfully be applied on a substantial number of farms in the twentieth century, it had to be adapted to the peculiarities of agricultural reproduction. This chapter, therefore, first deals with the process of adapting the book-keeping methods to the realities of the agricultural world at the end of the nineteenth century. The second part then focuses on the efforts to institutionalise the accounting system in Switzerland, where in the first half of the twentieth century a substantial number of male and female farmers began keeping accounts on their farms. The third and final part asks who was actually performing the book-keeping work and how this practice affected gender relations on the farms.

⁶ Auderset and Moser, *Die Agrarfrage in der Industriegesellschaft*, pp. 15–48.

⁷ M. Weber, 'Wissenschaft als Beruf', in M. Sukale (ed.), *Schriften zur Wissenschaftslehre* (1991), p. 250.

⁸ W. Sombart, *Der moderne Kapitalismus* (1917), p. 120.

⁹ P. Miller, 'Governing by Numbers. Why Calculative Practices Matter', *Social Research* 68 (2001), p. 381; T. M. Porter, 'Making Things Quantitative', in M. Power (ed.), *Accounting and Science. Natural Inquiry and Commercial Reason* (1994), p. 44.

¹⁰ D. Fitzgerald, *Every Farm a Factory. The Industrial Ideal in American Agriculture* (2003), p. 35.

I

In the second half of the nineteenth century chemists developed a particular affinity for accounting terminology.¹¹ They were convinced that by using this language they could measure, calculate, compare and describe agricultural production which is characterised by biochemical metabolic processes and, therefore, hardly possible to describe in static terms. Inspired by the German chemist Justus von Liebig, agronomists urged their contemporaries to understand agricultural material flows as transactions analogous to the monetary flows in accounting. Thus, accounting became the 'master metaphor' between agriculture, chemistry and economics.¹² Joseph Schild, a student of Liebig's, already spoke in the title of his first publication of an 'increase in the agricultural economy and a decrease in the alpine economy', when he wanted to address the unequal development of the agricultural production in Switzerland. Schild also saw 'the liquid capital' of agriculture as equivalent to the 'soluble material' from the mineral components of the soil that were taken up by the plant.¹³ His colleague Rudolf Theodor Simler, who had worked as a chemist at the universities of Breslau and Bern before he began teaching chemistry to young farmers in agricultural colleges, even more explicitly used a terminology inspired by accounting in his publications.¹⁴

The relevance of accounting for the perception of agriculture in industrial societies far exceeds its practical dissemination on farms in the nineteenth century. Accounting was not only a calculative practice on the farm, it also shaped the relationship between industrial society and agriculture.¹⁵ The introduction of book-keeping on farms had the effect of viewing the modern world exclusively through the lens of the social sciences modelled on industrial capitalist relations.

¹¹ E. Pawley, 'Accounting with the Fields. Chemistry and Value in Nutrient in American Agricultural Improvement, 1835–1860', *Science as Culture* 19 (2010), pp. 461–82.

¹² A. Klamer and D. McCloskey, 'Accounting as the Master Metaphor of Economics', *The European Accounting Review* 1 (1992), pp. 145–60; N. Jas, *Au carrefour de la chimie et de l'agriculture. Les sciences agronomiques en France et en Allemagne, 1840–1914* (2001).

¹³ J. Schild, *Die Zunahme der Land- und die Abnahme der Alpen-Wirtschaft der Schweiz* (1863), p. 3. For Joseph Schild (1824–66), see [https://www.historerurale.ch/pers/personnes/Schild,_Joseph_\(1824_1866\)_DB3100.html](https://www.historerurale.ch/pers/personnes/Schild,_Joseph_(1824_1866)_DB3100.html). (viewed 28 July 2024).

¹⁴ R. T. Simler, *Ueber die Nothwendigkeit landwirthschaftlich-chemischer Laboratorien und Versuchsstationen in der Schweiz* (1864), p. 46. For R. T. Simler (1833–73), see [https://www.historerurale.ch/pers/personnes/Simler,_Rudolf_Theodor_\(1833_1873\)_DB3342.html](https://www.historerurale.ch/pers/personnes/Simler,_Rudolf_Theodor_(1833_1873)_DB3342.html). (viewed 28 July 2024).

¹⁵ Miller, 'Governing by Numbers', p. 379.

Accounting was one of the foundations for the emerging social sciences, helped economists to construct their analyses of the economy, and lit Marx's way in understanding the capitalist system; his analysis, reworked by Sombart, would later lead to the concept of capitalism.¹⁶

It is therefore not surprising that, when farmers began to keep accounts on their farms, they not only encountered solutions, but distortions as well. They encountered two problems in particular. The first concerned the valuation of products such as hay or young stock which resulted from production processes on the farm itself. Since they were neither bought nor sold (but kept as fodder or for replacing older animals), they had no price in accounting terms, even though they were absolutely necessary for the farm economy.¹⁷ Comparable difficulties arose when it came to the valuation of the land which farmers did not want to sell, but to cultivate.

Those who advocated a widespread implementation of book-keeping in the agricultural sector had, therefore, to be willing and able to adapt the accounting templates to the idiosyncrasies of agriculture. Adolf Kraemer, an early advocate of book-keeping in agriculture, admitted in the expanded version of his book *Die Buchhaltung des Landwirts* ('The Farmer's Accounting') that one would only 'make progress' with the spread of double-entry book-keeping on farms if one recognized that agricultural activities were 'a special form of industrial activity'.¹⁸

As a solution to the problem of valuing products which were produced on the farm not for sale, but for internal use on the farm itself, Kraemer suggested that the farmer should take the market price, i.e. the price which one would have realized or paid in case of a sale or purchase.¹⁹ As convincing as this proposal sounded at a first glance, it was precisely the method that farmers like Albert von Fellenberg-Ziegler explicitly rejected, because it produced 'arbitrarily assumed' values and figures for the individual farm which neither bought nor sold these products. In this matter, the progressive practical farmer Fellenberg-Ziegler adhered more clearly than the scientist Kraemer to the accounting principle that 'all book-keeping and accounting methods that were not based on cash' were

¹⁶ E. Chiapello, 'Accounting and the Birth of the Notion of Capitalism', *Critical Perspectives on Accounting* 18 (2007), pp. 263–96 at p. 283.

¹⁷ This point was also raised in other countries. For the discussion in France see Y. Lemarchand *et al.*, 'Schisme à Grignon autour de la comptabilité agricole, durant les années 1870', *Entreprises et histoire* 88 (2017), pp. 37–52.

¹⁸ A. Kraemer, *Die Buchhaltung des Landwirts* (1881), p. v. For Adolf Kraemer (1832–1910), see [https://www.historerurale.ch/pers/personnes/Kraemer,_Adolf_\(1832_1910\)_DB2000.html](https://www.historerurale.ch/pers/personnes/Kraemer,_Adolf_(1832_1910)_DB2000.html). (viewed 28 July 2024).

¹⁹ Kraemer, *Die Buchhaltung des Landwirts*, p. 59.

'wrong in their fundamentals'. For only what was 'received and spent by cash' could, in accounting terms, 'produce a correct balance sheet'.²⁰

It was the young agronomist Ernst Laur who set about adapting the double-entry book-keeping method to agricultural conditions in the 1890s.²¹ Together with colleagues, Laur developed a method for determining the *value of output* for land that farmers wanted to cultivate. This was particularly urgent because since the late 1870s the value of output for land for agricultural production began to diverge significantly from the *market value* of land, i.e., the price paid for land when it was sold.²² Albert Thaeer was the first who proposed to differentiate between the value of output and the market value of land in the early nineteenth century.²³ But because industry and agriculture grew at more or less an equal rate in the first half of the nineteenth century, the value of output of agricultural land and the market price for land hardly differed and therefore Thaeer's insight was not taken up by scientists and politicians. It was not until the transport revolution, industrialisation and population growth in the second half of the century that the value of output of agricultural land and the price for land began to diverge substantially in many parts of Europe. Thus, prices for agricultural land began to rise not because of an increase in demand for land for agricultural production, but because the price for land for the construction of factory buildings, roads, railroads, housing and other infrastructures of the industrial societies began to rise sharply.²⁴

The agronomist Heinrich Abt has argued that ever since the late 1870s farmers had been paying too much for the land they were acquiring for cultivation since even the price for land they acquired by inheritance had become increasingly based on prices paid for land acquired for non-agricultural development. Abt was convinced that not only had overseas competition contributed to the agricultural crisis of the late nineteenth century, but also so had the lack of suitable accounting

²⁰ A. Fellenberg-Ziegler, 'Über landwirtschaftliche Buchhaltung', *Bernische Blätter für Landwirtschaft* 15 (1861), p. 88.

²¹ For E. F. Laur (1871–1964), see [https://www.historerurale.ch/pers/personnes/Laur,_Ernst_Ferdinand_\(1871_1964\)_DB2092.html](https://www.historerurale.ch/pers/personnes/Laur,_Ernst_Ferdinand_(1871_1964)_DB2092.html). (viewed 28 July 2024).

²² A. Kraemer, 'Reinertrag und Einkommen aus der Landwirtschaft-Ertragswerth, Verkehrswerth und Preis des Grundbesitzes', *Landwirtschaftliches Jahrbuch der Schweiz* 4 (1890), p. 210.

²³ E. Jaggi, *Methodik und Technik der Ertragswerterschätzung landwirtschaftlicher Betriebe und Grundstücke unter spezieller Berücksichtigung der Verwendbarkeit der Einheitsbewertung für schweizerische Verhältnisse* (1945), p. 10.

²⁴ P. Moser, 'Unterschiedliche Entfaltungsmöglichkeiten. Stadt und Land in Irland und der Schweiz 1800–1989', in W. Kersting and C. Zimmermann (eds), *Stadt-Land-Beziehungen im 20. Jahrhundert. Geschichts- und kulturwissenschaftliche Perspektiven* (2015).

methods for measuring the real costs of agricultural production.²⁵ Together with Ernst Laur, Abt has argued that a method of calculating the value of output for agricultural land was needed as long as there was a difference between the value of output of agricultural land and the price paid for land for non-agricultural purposes. On the other hand, the German agricultural economist Friedrich Aereboe has argued uncompromisingly against the value of output principle. In economics, Aereboe insisted, there is only 'one value, namely the estimated, attainable or payable price'.²⁶ Laur in turn has argued that this might well be true for those who were trading in land, but not for those who wanted to make their living by cultivating it. Farmers wanted primarily to 'cultivate their land, derive income and net income from it'. In his view, the market price only became important to them when they were selling their land to the next generation – in other words: when they no longer wanted to cultivate it themselves.²⁷

On the other hand, young farmers who took over their parents' farm were particularly in favour of introducing a method of calculation that was capable of defining the value of output for agricultural land in order to avoid excessive levels of debt.²⁸ (Old) farmers who gave up agricultural production were, logically, less enthusiastic. For them, an introduction of the value of output principle could lead to a massive restriction in their power of disposal over their property. Equally opposed to the introduction of a value of output were economists and banks, because it effectively limited the security for mortgage debts.²⁹

In Switzerland, the view that the value of output should be applied to both the taxation of agricultural land as well as for defining the value of land in the process of inheritance gained the upper hand. The Swiss Farmers' Union (SFU), founded in 1897–8 under the leadership of Ernst Laur, was instrumental in integrating the principle of value of output into the newly created Swiss Civil Code (ZGB). From now on, young heirs who were regarded as able to run a farm properly were entitled to acquire the farm undivided and for a price determined by the value of output of the land.³⁰

²⁵ H. Abt, *Der Reinertrag der Landwirtschaft, die Grundsteuerschätzung, Hypothekar- und Erbrechtsgesetzgebung. Ein Beitrag zur Förderung des Landwirtschaftsgewerbes* (1890), pp. 5–7. For Heinrich Abt (1854–1937), see https://www.historerurale.ch/pers/personnes/Abt_Heinrich_1854_1937__DB7.html.

²⁶ F. Aereboe, *Agrarpolitik. Ein Lehrbuch* (1928), p. 75.

²⁷ cf. Ernst Laur on Friedrich Aereboes' Agrarpolitik, in *Archivbestand Schweizerischer Bauernverband*, Teil 1 (AfA Nr. 110), Dossier 161.1-03.

²⁸ F. Zaugg, *Die Rentabilitätshebungen des schweizerischen Bauernsekretariates. Eine monographische Darstellung* (1923).

²⁹ *Schweizerische Landwirtschaftliche Zeitschrift* 21 (1893), pp. 728–31.

³⁰ Auderset and Moser, *Die Agrarfrage in der Industriegesellschaft*, p. 68.

II

Ernst Laur not only made a significant contribution to identifying the problems that arose when accounting methods which were originally developed for commercial and industrial companies were applied to farms. He also played a crucial role in devising solutions to these specific problems and disseminating them to the scientific and agricultural world. Based on his practical experience as a book-keeping estate manager in the early 1890s, Laur came to the conclusion that the double-entry book-keeping method could only be practised on large farms by managers or specially trained book-keepers who had sufficient time and the necessary professional knowledge. He saw no justification for such a specialised division of labour on the overwhelming majority of small and medium-sized family farms. For these, Laur advocated the keeping of simple accounts which produced information about the overall results of the farm only, not about the profitability of its individual branches. In order to make the advantages of both methods of book-keeping widely available, in the 1890s Laur urged the existing agricultural organisations and state institutions to increase their commitment to the promotion of scientific publications on accounting systems. He developed and published a guide to double-entry book-keeping.³¹ He tried to convince the Swiss Agricultural Association (SAA) to reward the accounting work on those farms that tried to keep double-entry book-keeping by offering prizes for good quality work.³² In order to evaluate the figures obtained on farms with single-entry book-keeping, Laur suggested that the federal state should establish book-keeping survey stations at the regional level, modelled on the already existing state-supported agricultural experimental stations.

According to Laur's plan, the book-keeping survey stations would be linked with each other via a federal central bureau. Such a network, he hoped, would create close contacts and an exchange of knowledge between farmers and trained agronomists. And, equally important, it would make the establishment of costly institutions specifically designated to produce the required data material obsolete. The book-keeping survey stations were intended to provide theoretical training on book-keeping methods for farmers who, in turn, would supply the data created on their farms to the survey stations. Laur's proposed survey stations were then meant to calculate the profitability of individual branches of production on farms in order to explain to the ordinary farmer what was more profitable, forage or cereal production, artificial or natural

³¹ E. Laur, *Die Buchhaltung des Schweizerbauern* (1898).

³² Ernst Laur, 'Vorschläge für Massnahmen zur allgemeinen Verbreitung der landwirtschaftlichen Buchhaltung', *Schweizerische Landwirtschaftliche Zeitschrift* 23 (1895), pp. 433–42.

pastures, livestock or milk production, butter or cheesemaking. Because such cost calculations depended on cultural and natural characteristics, Laur advocated the setting up of regional survey stations for calculating the different production costs of the individual products. In this way, the decentralised structure of the survey stations would have acted as an intermediary between the regional diversity of agricultural production and the homogeneous quantitative data collection and accounting system in the central bureau. This structure was not unlike the one which Gustave Martinet established a few years later in the French-speaking part of Switzerland where he organised the wheat-breeding activities of local farmers in cooperation with scientists working in the research station of Mont-Calme in Lausanne.³³

Ernst Laur presented his concept of regionally based survey stations as accounting knowledge centres to the Swiss Agricultural Association in 1895. He hoped that the Swiss Agricultural Association would adopt and propagate it, but he met with no interest. Nor was the plan adopted by either the existing agricultural organisations or the authorities or the scientific community. But Laur was not discouraged by this setback. When he was elected managing director of the newly founded Swiss Farmers' Union three years later, the 27-year-old Laur seized the (accounting) opportunity and established a scientific department to promote his book-keeping ideas. The Swiss Farmers' Secretariat (also, the Secretariat) soon became an internationally acclaimed scientific institution. In line with the functional link between accounting and statistics he advocated, Laur declared that the creation of a 'Swiss agricultural statistic' should also be part of the scope of the Secretariat.³⁴

A few months after the creation of the Swiss Farmers' Union, the federal state commissioned the Secretariat to prepare an agricultural survey as part of a broader trade survey planned by the state. In a trial survey, the agricultural conditions in one specific municipality were to be statistically recorded. In addition, Laur advocated the analysis of the data gained from a simple book-keeping exercise conducted on eight farms which should be representative for the whole of Switzerland. In fact the survey planned for an entire municipality was never implemented because the Federal Assembly suspended the trade survey and thus the funding for the agricultural survey was lost. But Laur insisted on proceeding with the planned accounting analysis of eight individual farms by arguing that the work had already begun in the Secretariat and, therefore, expenses had already been incurred. Amongst the preparatory work claimed by Laur was the training of farmers who were interested in keeping accounts on their farms. Ten farmers had indeed attended a course that lasted several

days at the headquarters of the Secretariat in February 1899. Particular emphasis was placed in their training on inventory taking and a uniform valuation method to elicit production costs. The subsequent surveys on the farms, which lasted for a whole year, were then exclusively concerned with 'testing the method' developed by the Secretariat. The closing of the first series of accounts was set for the end of March 1900.

After evaluating these data and adapting the content of the forms and guidelines, the Secretariat started the actual data collection throughout Switzerland in the spring of 1901. For financial reasons, it was originally planned to collect data from only 20 farms and to compensate the farming families for their efforts. But when a total of 180 farmers responded to the Secretariat's call, it was decided to enlarge the sample and cancel the promised compensation. In the end, 131 farmers were willing to take part in one of the introductory courses held in German or French at the headquarters of the Secretariat. On 1 April 1901, they started keeping accounts on their farms.

Over the next six years, Ernst Laur visited all the farming families that kept accounts for the Secretariat, often on Sundays, when he was also giving lectures in the villages. The visits enabled Laur, the son of a city dweller from Basel, to immerse himself in agricultural conditions. According to the assessment of the Secretariat, 108 of the first 131 checked accounts were 'well' or 'very well' kept, 16 were considered insufficient, and 7 as inadequate for a scientific analysis. As director of the Swiss Farmers' Union, Laur was simultaneously engaged in battles over the question of tariffs and price negotiations with cheese makers and consumer cooperatives. Therefore, it was not surprising that he was accused of mixing policies with science when he combined his visits to the book-keeping farms with giving public lectures which usually covered all kinds of topics. He countered the objections by the food industry and the labour movement by arguing that the value and importance of the federally subsidized secretariats lay precisely in the fact that they were 'closely related to their professional groups'. Such secretariats had been set up by the federal state for the industrial and trade sector as well as the labour movement before the Swiss Farmers Secretariat was founded. However, Laur argued, these secretariats should not simply be 'the mouthpiece of their interest groups', they should moreover have an 'educational effect on their professional comrades'. In this respect Laur distinguished the secretariats 'from the purely official bureaux of the federal administration'. While the latter had to attempt to 'show how it was', the former had the obligation to educate its members in order to enable them to change things for the better.³⁵

³³ Auderset and Moser, *Die Agrarfrage in der Industriegesellschaft*, pp. 155–200.

³⁴ H. Franck, *75 Jahre Buchhaltungserhebungen beim Schweizerischen Bauernsekretariat* (1976), p. 8.

³⁵ *Mitteilungen des Schweizerischen Bauernsekretariates* 13 (1902), p. 28.

The relationship between the Swiss Farmers' Secretariat and the book-keeping farmers was both confidential and hierarchical. For the farmers it was important that they could be sure that the data they provided were treated confidentially. The SFS, in turn, depended on the accountants to treat the returns from the farms rigorously. It therefore made sense for the preparatory courses to be held centrally at the headquarters of the Swiss Farmers' Union and for the farmers to be advised, inspected and respected by representatives of the Secretariat. The Secretariat assumed that the book-keeping farmers had to be subjected to a certain 'moral and financial constraint' as well as to an intellectual recognition in order to keep them in line. Before the (male and female) farmers completed the course, they had to sign a contract detailing their mutual rights and obligations.³⁶ Amongst their undertakings was one that those who did not keep records for at least one, later two successive years for the SFS, had to repay the cost of attending the preparatory course. The fact that the book-keeping was carried out in close cooperation with the Secretariat and involved rights and obligations for both sides led to a special relationship between the Swiss Farmers' Union and its book-keeping farmers. Many of them identified themselves as active elements of an umbrella association which had no individual membership.

Each of the accounts sent to the Secretariat was checked. In order to bring the calculations of the individual farms to uniform standards, some 30,000 calculations had to be carried out each year. This was made easier from 1902 onwards when a calculating machine was acquired.³⁷ For the elaborate evaluations, the Swiss Farmers' Union subsequently set up a separate department for profitability surveys, the so-called *Renta*. Academics, farmers and auxiliary staff were recruited as employees; eight to ten people worked on the compilations of figures and their statistical evaluation at any one time. These activities were financially supported by the federal government. The state contribution rose from an initial 5,000 to about 40,000 Swiss francs in the 1920s. This accounted for about two-thirds of the costs incurred by the Secretariat from their accounting activities.³⁸ From 1903 onwards the results of the surveys were published yearly in the *Agricultural Yearbook of Switzerland*, a publication of the Swiss Department of Trade, Industry and Agriculture. On the international level it also gained a solid reputation, attracting visitors from all over the world. One of the most renowned was the Russian agricultural economist

Alexander Cajanov (1888–1937) who spent several months at the Swiss Farmers' Union, studying the methods applied there.³⁹

The farmers' interest in book-keeping was not diminished by the problems that arose in the 1890s by defining the value of land and the value of animals and plants which were neither bought nor sold. These problems were gradually solved, not least due to the numerous publications Laur himself contributed. His *Buchhaltung für den Schweizerbauer* ('Accounting for the Swiss Farmer'), first published in 1898, was reprinted in 1903 in a revised form as *Landwirtschaftliche Buchhaltung für bäuerliche Verhältnisse* ('Agricultural Accounting for Farmers') and then revised again and again. In 1907 Laur's book *Landwirtschaftliche Betriebslehre* (Agricultural Business Management) was published by the Association of Teachers at Agricultural Colleges and was used in agricultural colleges throughout the country. Over the following fifteen years it appeared in seven new editions. When Laur took over the lectures on agricultural economics at the Technical University in Zürich (ETH) in 1908, he gained direct contact with the future teachers at the agricultural colleges in the cantons since all teachers there had to have a degree from the ETH. By this time Laur no longer visited the book-keeping farmers himself but invested his energy in the further development of the accounting method on an international level.⁴⁰ His *Grundlagen und Methoden der Bewertung, Buchhaltung und Kalkulation in der Landwirtschaft* ('Principles and Methods of Valuation, Accounting and Calculation in Agriculture') was published in 1911 in Berlin. The longer Laur worked on the subject of valuation, the more convinced he became that his method could, after all, now adequately capture the complex 'organism' of the farming enterprise. 'The scepticism with which I had hitherto viewed double-entry book-keeping in some respects', Laur wrote in the preface of his standard work in 1911, has 'increasingly given way'. In October 1910, Laur wrote, that he had 'laid down his pen with the hope' that he had 'contributed to the rehabilitation of double-entry book-keeping' with this work.⁴¹

III

The analytical dissection of the farm in the process of book-keeping was accompanied by a strict separation of household and farm on the

³⁹ W. Baumann and H. Haumann, '... um die Organisation des typischen Arbeitsbetriebes kennenzulernen. Zu Aleksandr Cajanovs Schrift "Bäuerliche Wirtschaft in der Schweiz"', *Schweizerische Zeitschrift für Geschichte* 47 (1997), pp. 1–26.

⁴⁰ cf. for example: *Archiv für Sozialwissenschaft und Sozialpolitik*; *Fühlings landwirtschaftliche Zeitung*; *Thünen-Archiv*.

⁴¹ For Laur's international contribution see the chapter by D'Onofrio, Chapter 9, pp. 176–97 above.

³⁶ Printed in F. Zaugg, *Die Rentabilitätshebungen des schweizerischen Bauernsekretariates*, p. 10.

³⁷ *Mitteilungen des Schweizerischen Bauernsekretariates* 17 (1902), p. 33.

³⁸ F. Zaugg, *Die Rentabilitätshebungen des schweizerischen Bauernsekretariates*, pp. 18–19.

analytical level. Already in his earliest accounting works, Laur had insisted that a cash book be kept on every farm. This was the most efficient way to ensure that men and women on the farm learned to separate the spheres of the household and the farm, spheres which were anything but separated in their everyday life. This analytical separation required a high level of abstraction on the part of the farming family which had to be learnt somewhere. Crucial in that respect were the agricultural colleges and the rural home economics schools, where the subject of book-keeping was taught by graduates of the ETH from the early twentieth century onwards. Here, young farmers of both sexes had the opportunity to familiarise themselves with the pitfalls of keeping accounts. Those who wanted to practise an accounting system to be evaluated by the Secretariat on their farm had to attend the introductory course organised by them. While in the beginning it was almost exclusively men who attended these training courses, women soon took part either in their capacity as widows (thus replacing their deceased husbands) or as female farmers in their own right. In the mid-1950s, the course conducted in German was attended by eight women and 60 men. In the 1960s, the proportion of women increased to about one-third of all participants.⁴² Amongst early book-keeping female farmers were the well-known figures of Mina Hofstetter and Marianne Sulzer.⁴³ Laur, who like many of his contemporaries was known to be rather ambivalent about matters of legal and political equality, was obviously impressed by both of them. In his opulent volume *Der Schweizerbauer* ('The Swiss Farmer'), Laur included a photograph of Marianne Sulzer working with account sheets on her desk.⁴⁴ And he publicly praised Mina Hofstetter, the pioneer of livestock-free organic farming, who kept simple accounts on her farm in collaboration with the Secretariat from the early 1920s onwards. Hofstetter had 'put her farm at the service of agricultural experimentation', Laur informed the readership of the *Bauernzeitung* ('Farmers' Journal') in October 1928: 'We can only endorse her wish that her experimental work will also be supported by the authorities.'⁴⁵

On the farms using book-keeping, women were directly involved in the practical work of account-keeping. Even if they did not keep accounts for the household itself, they had to collect and standardise data in their

⁴² E. Dettwiler, 'Die Buchhaltungserhebungen des Schweizerischen Bauernsekretariates', *Die Grüne. Schweizerische Landwirtschaftlichen Zeitschrift* 93 (1965), pp. 1475–81, 1511–19 at p. 1479.

⁴³ P. Moser, *Mina Hofstetter. Eine ökofeministische Pionierin des biologischen Landbaus. Texte und Korrespondenz* (2024).

⁴⁴ E. Laur, *Der Schweizerbauer, seine Heimat und sein Werk* (1947), p. 737; W. Baumann, 'Aus-Schnitt aus der Wirklichkeit? Eine Fotografie als historische Quelle', *traverse* 5 (1998), pp. 157–67.

⁴⁵ *Schweizerische Bauernzeitung* (1928), p. 39.

fields of activity. The same instrument that made their productive activities effectively invisible at the analytical level paradoxically contributed significantly to the visibility of the 'working couple'⁴⁶ on the farm.⁴⁷ The Secretariat always reminded farmers interested in attending the introductory course that they had to ensure that no difficulties would arise for them from those who ran the household in carrying out the book-keeping.⁴⁸ For if their wife, mother, daughter or housekeeper did not make the relevant household figures available to him, the farmer would not be able to keep accurate accounts.

The accounting-based analytical separation of farm and household also had an impact on the perception and ordering of gender relations on the farm. On the basis of the numerical relationships between farm and household, the family farm, experienced by men and women in their everyday life as a unit of production and consumption, was split into two commensurate, but highly asymmetrical units, in their valuation. Although the effects of book-keeping on gender relations on the farms were complex and changing over time, it cannot be overlooked that it led to a reinforcement of gender segregation and that the need for an analytical separation of farm and household caused a one-sided conceptual reduction of the household to its consumption function. Already in the manual *Die hauswirtschaftliche Buchführung auf dem Lande* (Household accounting in the countryside), published in 1892, the agronomist Gottlieb Stalder explicitly recalled that on a book-keeping farm 'a very sharp boundary' would have to be drawn 'between the husband's field of activity and that of the wife'.⁴⁹

The interlockings of production and reproduction, of household and farm were also reflected architecturally. In most farmhouses the economic area and the living quarters were united under the same roof. From the point of view of an industrialised society, where work and living became, generally speaking, systematically separated with the establishing of factories, the spatially connected arrangement of living and working space on the farm was increasingly felt to be alien (and, in the event of fire, too costly for the insurance companies), so that repeated attempts were made to change this in agriculture as well.⁵⁰ The extent to which the

⁴⁶ H. Wunder, *Er ist die Sonn', sie ist der Mond: Frauen in der Frühen Neuzeit* (1992), pp. 97–109. Agronomists used the term 'working community', cf. E. Dettwiler, 'Die Buchhaltungserhebungen des Schweizerischen Bauernsekretariates', p. 1,479.

⁴⁷ *Ibid.*, p. 1,479.

⁴⁸ cf. *Schweizerische Bauernzeitung*, Jan. 1911 and Jan. 1926.

⁴⁹ G. Stalder, *Die hauswirtschaftliche Buchführung auf dem Lande. Praktische Anleitung zum Betriebe der Buchführung im landwirtschaftlichen Haushalte* (1892), p. 10.

⁵⁰ W. Baumann and P. Moser, *Bauern im Industriestaat. Agrarpolitische Konzeptionen und bäuerliche Bewegungen in der Schweiz 1918–1968* (1999).

agrarian reality of close interaction between women and men, children and labourers, farm managers and employees, old and young, and, no less importantly, between humans and (often working) animals, resisted this tendency to modularise can be seen in the fact that the separation of residential and farm buildings required by authorities and insurance companies for new buildings was repeatedly torpedoed in practice by the construction of a connecting corridor. Men and women generally performed specific tasks and functions on the farm, but their activities were so closely linked functionally that it was more efficient within the family economy to spatially link household and business, specifically living, eating, cooking, catering, educating and agricultural work, rather than to separate them.

With the introduction of book-keeping, the household, which in the vast majority – but by no means all cases⁵¹ – was headed by women, was explicitly reduced to its consumption function. Thus, the insight into the 'negative' monetary value of the household gained on the basis of an 'objective' method of measuring, distorted the economic reality of the family farm in the area of gender relations. The practice of book-keeping on the farms literally wrote women and many of their value-creating activities in the household out of the perception of the family-farm economy, in which they held a central function, as the very practice of the book-keeping couple illustrates.⁵² At the same time, the fact that the expenditures caused by the household (but not the values created by household activities) could now be determined in francs and centimes with book-keeping brought it into a comparison with the monetary value of the yield of the farm. Under certain circumstances, this may have led to an objectification of the discussions about the necessity of expenses incurred in the fields, stables and households.

IV

The calls for accounts to be kept on farms sharply increased in the second half of the nineteenth century. Scientists, agronomists and politicians were convinced that an introduction of book-keeping would transform 'peasants' into farmers and make agriculture what industry had already become. However, the efforts to introduce book-keeping on farms were not met with enthusiasm by the farming population. Their scepticism was not based on an anti-modernist attitude or the alleged reluctance of male and female farmers to write things down. The distrust of the farming population was rather based on the fact that the accounting

⁵¹ There were always pairs of brothers who (temporarily) ran a farm together, where one was responsible for the household and the other for the farm.

⁵² Dettwiler, 'Die Buchhaltungserhebungen des Schweizerischen Bauernsekretariates', p. 1,477.

methods that were developed in commercial and industrial spheres did not adequately reflect the idiosyncrasies of agriculture. It was, therefore, not until accounting methods were adapted to agrarian conditions that farmers on farms large and small, female and male, as well as their organisations, began to propagate accounting on farms. In Switzerland, it was often women who kept the accounts on the farm in cooperation with their husbands, brothers, sons or fathers who managed the farm. The evaluation of the figures and their aggregation was carried out by the scientific department of the Swiss Farmers' Union, the Swiss Farmers' Secretariat with financial support of the federal state which was interested in gathering information on the sector as a whole.

However, it is important to remember that the introduction of book-keeping did not simply lead to a more accurate picture of the economic success or failure of individual farms and a better overview of the situation of agriculture as a whole. It also had unintended consequences. The separation of farm and household, for example, led to a situation in which many of the areas of women's responsibilities were largely reduced to their consumption function. What was indispensable in the everyday life of family farms was reduced to an expense in the book-keeping accounts. The work in the household by women, who also performed a particularly large part of the accounting work, was literally written out of the agricultural economy by the introduction of book-keeping.

It is therefore important that we do not only ask questions about the process of diffusion of book-keeping practices or try to measure its contribution for a more reliable calculation of the gains and losses on farms. Equally important is to search for the unintended consequences of the triumph of book-keeping on farms because it is significantly more than a rational instrument for gaining useful information. Book-keeping has had many different effects, depending on the time and circumstances in which it was applied.

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