

# Accounting and Preserving the American Way of Life\*

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The source of our wealth is our land, and our civilization and national well-being rest upon it. (First annual report Resettlement Administration 1936, 1)

## 1. Introduction

As this opening quotation indicates, the land and the families who populated it were long considered elemental to the economic, social, and cultural progress of America. The Founding Fathers of the Republic such as Thomas Jefferson extolled the virtues of an agrarian democracy built on an independent, pioneering citizenry of yeoman farmers. However, during the 1920s and 1930s, a series of economic and natural adversities threatened this hallowed way of life. Amid demands for the reassertion of the agrarian ideal, the state intervened to preserve it. By the end of the World War II, hundreds of thousands of farming families had received government loans to help restore their fortunes. A condition of receiving this financial support was the performance of accounting, both on the farm and in the household.

This emphasis on accounting reflected a developing agrarian discourse in the United States that signified a shift from the moral toward the secular and economic. It was increasingly accepted that the preservation of the family farm as the fundamental institution of rural America depended on it becoming more efficient. Leading “new agrarians,” though socially conservative, were economically progressive and recognized that technological and educational advance were necessary to the continuation of rural civilization (Carlson 2004, 5). The depth of the interwar depression reinforced the notion that the farmer was not merely a yeoman but “another businessman trying to make a profit” (Anderson 1961, 186). The intrusion of modern business techniques such as accounting was necessary if the family farm was to survive. By the 1940s, in the context of the war against Fascism, voices could be heard which directly aligned the encouragement of quantitative technologies with the maintenance of “the American way of life” (Hearings 1944, Part 4, 1654).

In order to persuade a sceptical electorate that its costly programs were a legitimate response to unparalleled adversity, the governmental agencies responsible commissioned a large-scale photographic project to document the plight of agricultural communities and the positive impacts of state intrusion. A number of these images depicted the performance of accounting. In contrast to an earlier paper on the accounting prescriptions attending the New Deal program of rural rehabilitation and their emancipatory and disciplinary impacts (Walker 2014), the current study utilizes these images, supplemented by written sources, to explore the role of accounting in the attempt to sustain the values and institutions underpinning the American way of life. It is suggested that the photographs constructed accounting as an accessible technology that strengthened the economic foun-

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dations of the family farm and the mode of living it represented. Images of accounting venerated the modernist concept of companionate marriage and encouraged the contemporary notion of the inclusive family. Accounting was portrayed as an instrument which integrated the farming family in the local community and engaged its members in democratic processes. The images also represented those families who performed accounting as progressive in their receptivity to the assistance offered by a benevolent state.

By analyzing these photographic images, the study seeks to advance the research agenda on accounting and culture. Early investigations of this interface, such as the pioneering study by Dent (1991), tended to focus on how calculative practices were implicated in the construction and reconstruction of cultures at the level of the organization as opposed to the societal. This research agenda was subsequently broadened to embrace studies which assumed a traditional notion of culture as representing “intellectual, spiritual and aesthetic development” (Williams 1983, 90), that is, culture in its higher arts and learning sense. In consequence, emphasis was placed on the investigation of the relationships between accounting and creative spheres such as fine arts, film, and literature (McKinstry 2009). More recently, research in this field has been augmented by explorations of the convergences between accounting and popular culture. Investigators have been encouraged to seek out the presence of accounting in phenomena such as shopping, fashion, dining out, social networking, domestic interiors, and sport (Jeacle 2009, 2012).

Historical studies of accounting and culture have also deployed the notion of lifestyle. This stream of research has focussed on lifestyles as signifiers of social status, particularly in the identification and differentiation of public accountants as an aspirant occupational group (Edwards and Walker 2010). In contrast, the current study draws on the concept of lifestyle in a manner redolent of its application in American sociology during the mid-20th century (the focal period of the investigation). At this time, lifestyle was understood as a means of analyzing different “ways of living,” particularly those associated with urbanism (and the threat to social solidarity posed by city life) and ruralism (where traditional institutions and kinship bonds were assumed to remain strong) (Wirth 1938, 20–21; Redfield 1947). The paper seeks to extend the scope of accounting research through its unique focus on this socioanthropological meaning of culture (Geertz 1973, 4; Williams 1981, 10–13, 90; Jones 2006, 1–13). Here, culture is understood “as the complex of values, customs, beliefs and practices which constitute the way of life of a specific group” (Eagleton 2000, 34; Harris 1980, 47).

Whereas “lifestyle” in modernity may be conceived as shifting “patterns of action that differentiate people” in specific contexts (Chaney 1996, 4), a “way of life” is often associated with stable communities. It is expressed through “shared norms, rituals [and] patterns of social order” (*ibid.*, 92–93). The pursuit of a lifestyle involves individuals making choices from available options (e.g., on matters of dress, housing, and food). Ways of life, by contrast, represent distinctive but generic modes of behavior that emerge from fundamental social conditions or structures such as gender, occupation, ethnicity, age, religion, ideology, nationality, locality and class (Ahponen and Jarvela 1987; Sicinski 1987).<sup>1</sup> Hence, reference can be found to the “Jewish way of life,” the “Feminist way of life,” the

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1. It should be noted that other social philosophers deploy concepts of “patterns,” “styles,” or “ways” of life. Marx referred to the “modes of life” of classes which emanate from different modes of production (see Marx and Engels 2004 (1846), 42; Marx 2005 (1852), 84). Weber referred to the manner in which a privileged status group seeks to internalize a “style of life” as a source of social cohesion and which is protected by exclusionary practices and the monopolization of economic power (Duncan 1991; Weber 1978, 932–33). Foucault reflected on the creation of a “homosexual mode of life” and suggested that distinctive and profound ways of life, which transcended the institutional, could be experienced by individuals from diverse arenas (Foucault 1997; Davidson 1994).

“British way of life,” the “Socialist way of life,” “the bourgeois way of life,” “the working class way of life.” In the current study, the focal way of life was founded on various structures such as nationality (American), occupation (farmer), and locale (rural) in the institutional arena of the family.

It is important to recognize that ways of life may be threatened or subject to change as the structures which underpin them alter (Haranne and Sicinski 1987). When this occurs, verification of an extant way of life can become the object of social inquiry and a precursor to state intervention designed to protect it (Donzelot 1979, 124). In this study, we will observe how settled communities with shared norms and customs were disrupted by economic and climatic crises to the extent that a way of life deemed essential to the national fabric was imperilled. Through its rural programs, the U.S. federal government sought to preserve the threatened way of life and drew on accounting as a component of its restorative mission.

Although primarily intended as a contribution to the literature on accounting and the cultural, the paper is also relevant to other current research themes. As a study of a way of life, the paper engages with the investigation of accounting in the everyday (Hopwood 1994), especially as it relates to household-family systems. Many historical contributions on this theme have been founded on the study of didactic texts. Calls for studies of actual, as opposed to prescribed, practices appeared soon after the inauguration of this agenda (Kirkham and Loft 2001). Resultant research, such as that by Komori and Humphrey (2000), Komori (2007, 2012) and Carnegie and Walker (2007a,b), has revealed both conformity with and divergence from the instructional. The reliance on imagery as an evidential source in the case explored here offers an unparalleled opportunity to illuminate practice and to do so in relation to the United States, a site where the performance of accounting in the domestic has featured little in the literature, despite its significance as a producer of texts on the subject (Walker 2003).

Further, the study seeks to extend research on the comparatively neglected subject of the history of accounting in agricultural-rural contexts. The potential importance of these settings is apparent from the recent contribution of Bryer (2012), who analyzed the content of farm accounts to address fundamental questions about the transition to capitalism in the United States and to contest the assumption that American capitalism “began in the countryside” (Kulikoff 1992, 264; also Tyson, Oldroyd, and Fleischman 2013). Other accounting historians have focused on agrarian contexts to illustrate the potential of comparative international accounting history (Carnegie and Napier 2002) or have identified estates and farms as significant sites for tracing the development of core techniques such as cost accounting (Boyns and Edwards 2013, 41–67). Practitioners of agricultural history too, have recognized the usefulness of farm accounts for exposing “the mode of life and social relationships of farm families” (Jones and Collins 1965).

As suggested above, the current study is distinctive in its source material. It represents a rare historical investigation of accounting that is centered on the analysis of photographic images. These images, commissioned by a government agency, were a product of the “documentary movement” of the 1930s and 1940s which emphasized the use of visual media to investigate and represent American living. They therefore constitute important evidence for an investigation of a way of life. By deploying such sources the study responds to calls to establish visual methodologies in accounting investigation (Davison and Warren 2009) and recognize the potential of photographic evidence in historical research (Parker 1999, 2009; Tyson 2009; Warren 2009). While the latter call has centered on photographs as memory triggers in gathering oral testimony, it has also featured the use of images to supplement more conventional sources such as the written archive (Parker 2009).

Of particular importance to the current investigation is the manner in which photographs may offer material representations of the performative—“the actual unimagined experience of individuals” (Stott 1986, 62; Quattrone, Puyou, McLean, and Thrift 2012). In this, the paper addresses the criticism that sociocultural histories do not always convincingly reveal the social implications of accounting due to their limited demonstration of practice (Walker 2008). Whereas most studies of the visual in accounting have concentrated on images appearing in annual reports and websites, and reveal their functioning in impression management, identity formation and the gendering of organizations (Davison 2013), the collection of descriptive images used here have featured in various fields of historical study to reveal mundane practices which remain “unseen” in contemporary written sources (Stoeckle and White 1985, xiv). While, as we shall see, the photographs were in various degrees “staged” and shot for propagandist purposes, they did emerge from a “documentary movement” sensitized to the aims of communicating lived experience and accumulating a social scientific and historical record of American life (Kidd 2004, 8).

The remainder of the paper is structured as follows. The centrality of ruralism and the family farm to the American way of life is established in the following section. How this ideal and institution was threatened during the early decades of the 20th century is also discussed. Attempts by the interventionist state to preserve the agrarian pattern of living in the United States are subsequently outlined. The sources utilized for the study are then described. In particular, the photographic evidence deployed is contextualized. The focal images are then analyzed with a view to illustrating how accounting was constructed as a technology for preserving the rural way of life. It is shown that the photographs portray accounting as a technology for strengthening the economic foundations of the family farm. They also illustrate that in order for accounting to perform that role the technique had to be demystified. The manner in which images reveal accounting practice as a means of fortifying the social and political structures of rural living is then illustrated. Successive sections relate how images formulate accounting as important to the actualization of companionate concepts of marriage, and as elemental to sustaining the modern inclusive family. Finally, it is shown that photographic imagery suggested that accounting encouraged collectivism, participative democracy and increased receptivity to invasive government; attributes deemed necessary if the focal way of life was to be preserved.

## **2. The family farm and the American way of life**

The family farm has long been identified as the site for the manifestation of a set of values and practices considered fundamental to the American way of life. In advanced capitalist states, family farming is often perceived as an idealized, traditional mode of living. In the United States it has been asserted that: “Our national reverence for rural life is so deep and unquestioned that we are tempted to think it has always been a component of the American mind” (Danbom 1996, 15). During the period under investigation the ownership of farm property conferred social status and aligned its possessor to the idea that “a nation of small landed proprietors formed the bulwark of a healthy society and democracy” (Grant 2002, 37). This aspiration reflected the perpetuation of the American agrarian ideal which stipulated that “rural life and farming as a vocation were something sacred” (Hofstadter 1956).

This powerful “myth” identified the independent, self-sufficient yeoman-farmer as the ideal citizen (Hofstadter 1955, 24–25). Not only was his vocation essential to the economic and social fabric of the nation, his morals—fashioned by honest toil and family living—were an example to all. Their morality and propertied independence rendered family farm-

ers the “backbone of democracy” (Griswold 1948, vii, 45). This idealization of rural life had been extolled by the physiocrats in 18th century Europe. It took hold in America following its articulation by one of the Founding Fathers of the Republic (Griswold 1948, 18–46; Giraudeau 2010). Thomas Jefferson famously asserted that:

Cultivators of the earth are the most valuable citizens. They are the most vigorous, the most independant [sic], the most virtuous, & they are tied to their country & wedded to it's [sic] liberty & interests by the most lasting bonds. As long therefore as they can find employment in this line, I would not convert them into mariners, artisans or anything else. (Thomas Jefferson, Letter to John Jay, 23rd August 1785; but see Appleby 1982)

Jefferson envisaged a nation founded on husbandry. It was on the farm that the American ideals of independence, individualism, and true democracy would be nurtured (Gaer 1941, 43). Contemporaries of Jefferson, such as his political associate, John Taylor, contended that free and equal farmers were “the chosen people for whom the nation was founded” (McConnell 1953, 7). Several of the early presidents, including George Washington, were landowners, or Southern planters. Agrarianism thus represented the assertion of a separate American identity. According to one historian it was “key to the survival of republicanism” (Danbom 1996, 16).

The census of 1790 revealed that 95 percent of the American population was rural (McConnell 1953, 4) and in the early decades of the century that followed farmers remained the dominant class. In this context, the agrarian ideal “became a mass creed, a part of the country’s political folklore and its nationalist ideology” (Hofstadter 1956). A popular song written in 1850 extolled immigration on the promise that “Uncle Sam is rich enough to give us all a farm.” The mystique of the family farm spread with territorial expansion. According to Holley (1975, 21):

Always pushing farther west, the pioneer farmer with his independent and democratic spirit supposedly made this nation great... As the source of the nation’s moral strength, agriculture claimed a special right to the protection of government. The Land Act of 1820, the Preemption Act of 1841, the Homestead Act of 1862, and the Federal Farm Loan Act of 1916—all of these were instances of government support of small farm ownership. (also Griswold 1948, 143–50)

### *Threats to the family farm*

However, the Jeffersonian ideal of an agrarian democracy was increasingly undermined as “the industrial-financial forces of the city swept over the land” (Gaer 1941, 44; McConnell 1953, 26). At the start of the 20th century, the number of urban dwellers began to exceed the rural. There were concerns that the agrarian foundations of American society were under threat. Structural changes progressed apace. The farm population fell dramatically, from 75 percent of the total in 1870 to 25 percent by 1930 (Lobao and Meyer 2001; Griswold 1948, 129; McConnell 1953, 12). Family farmers, the “true America,” were assuming a reduced role in national life.

The minority of the population who remained in family farming suffered a severe reversal of fortunes from the 1920s. The rise of large-scale commercial farming, declining markets and falling agricultural commodity prices, as well as natural disasters and man-made soil erosion, impacted on farm incomes. Around 750,000 farms were transferred due to foreclosure and bankruptcy between 1930 and 1934 (Security for farm tenants 1940, 4). By the mid-1930s, it was estimated that 4.5–5.0 million persons in agricultural areas were

destitute and dependent on direct relief (The Resettlement Administration 1935, 1–2; Farm Security Administration 1941, 2–8). There was a growing disparity between town and country in standards of living and fears that traditional American values nurtured in rural communities were being eroded as increasing numbers migrated to the cities in search of greater economic security (Griswold 1948, 137).

In the wake of these adversities there was a renaissance of the agrarian ideal (Dambom 1996, 17; Anderson 1961, 182). The importance of agriculture to national prosperity, the moral and social superiority of farming as a way of life, and the need to preserve rural living to counter the national decay festering in the cities, were reasserted from the 1920s (Cauley 1935). “New agrarians” reformulated the Jeffersonian vision for modern times (Carlson 2004). Back-to-the-land movements and experiments in rural utopian living emerged (Holley 1975, 21; Conkin 1959, 11–36). Government too was impacted by the restoration of the agrarian myth as “culturally dominant” (Finnegan 2003, 20). Concern was expressed about a rise in tenant farming and the decline of the idealized owner-occupier (Report of Select Committee 1944, 18). In response to the report of the President’s Committee on Farm Tenancy in 1937, Roosevelt concluded that “the American dream of the family-size farm, owned by the family which operates it, has become more and more remote” (Griswold 1948, 15). Action was needed to restore this key institution.

### 3. Preserving the family farm

The state’s response to the threat to the family farm came as part of the New Deal, which sought to preserve capitalism and protect fundamental American institutions from the consequences of economic crisis (Badger 1989, 303). According to one commentator “saving the American farmer was, to many officials, the key to saving the entire society from Depression and injustice” (Worster 2004, 154).

Among a range of interventions designed to arrest the depression in agriculture and restore the socioeconomic status of the family farm were the rural rehabilitation program and the tenant purchase program. These provided loans at low rates of interest with a view to restoring the fortunes of farmers and improving their security on the land (Grant 2002, 107; Saloutos 1982; Mitchell 1975, 179–227). The supervised credit and accounting regimen associated with these programs have been examined in depth elsewhere (Walker 2014). However, for the purpose of contextualizing the current study, it is important to briefly summarize their essential features.

The rural rehabilitation program commenced in 1934 and was initially the responsibility of the Federal Emergency Relief Administration. In 1935 the program fell within the orbit of the Resettlement Administration (RA) and, from 1937 until its abolition in 1946, was the principal activity of the Farm Security Administration (FSA) of the U.S. Department of Agriculture. By 1945, 770,000 American farm families (representing 12 percent of the total) had received a standard rural rehabilitation loan. By 1947, 47,000 tenant purchase loans had also been granted. Rural rehabilitation was firmly rooted in the need to protect agriculture as a way of life (Baldwin 1968, 46, 137, 165). Much of the work of the RA represented an adherence to “the belief that the small independent landholder is the backbone of the nation” (McConnell 1953, 87). Likewise, its successor, the FSA, “embodied the New Deal revival of ‘the Jeffersonian ideal’ ” (ibid., 94). Protecting the agrarian mode of living and the family farm became a policy goal, predicated on the notion that “that the fate of democracy is somehow or other bound up with the fate of the agricultural community” (Griswold 1948, 4). Such thinking was articulated by numerous politicians and administrators (Larson 1950, 13; Kirkendall 1982, 129). For example, in 1945 the U.S. Secretary of Agriculture contended that “The family-sized, owner-operated farm is the backbone of our agriculture and a foundation stone not only of our rural society

but of our entire national life” (quoted in Griswold 1948, 138; also Hearings 1944, Part 4, 1284).<sup>2</sup>

Loan recipients were obliged to keep accounting records under the guidance and scrutiny of agency supervisors. The borrower was required to prepare a Farm and Home Plan. This contained an assessment of the financial position of the farm and home, a budget, and the amount of the loan required to achieve self-sufficiency. The borrower was also obliged to keep Farm Family Record Books in which were inscribed individual transactions, production data, assets and liabilities, and cash flows relating to business and domestic operations (Walker 2014).

Of particular importance to this study is the fact that the focal agencies, the RA and subsequently the FSA, contained a Division of Information that supplied the media and the public with insights to the agency’s activities. One of the Division’s subsections was the Historical Section (Kidd 2004, 27–29).<sup>3</sup> This small team of photographers, technicians, and administrators was to embark on a “unique episode in the history of photography” (Stryker and Wood 1973, 8). The huge collection of images that they produced represents “the best known pictorial record of American life in the 1930s and early 1940s” (Melville 1985, 11). A number of these photographs portray farming families engaged in accounting activity. It is these images which form the principal source material for the current investigation.

#### 4. Sources and methods

The design of the study is informed by Williams’s approach to analyzing culture, as defined as a way of life (1961, 41–42). This involves describing the focal way of life and clarifying the meanings and values which express it. It also involves comprehending the “extra-cultural” foundations of those meanings and values, such as the organization of production, and the configuration of social institutions (Jones 2006, 16). These elements may be investigated by using a range of documentary traces and other forms of signification generated during the relevant period (Williams 1961, 47–50).

As a study of accounting history which draws substantially on photographic imagery, this paper is unconventional. Cautionary words about such source material have been uttered by historians anxious about its limited potential to establish truth and facticity. Photographs are “the constructions of individuals with beliefs and biases” (Barrett 2006, 36). As an evidential source, images are polysemic, they offer scope for multiple interpretations. For some this introduces an unwelcome degree of subjectivity (Tyson 2009). However, other commentators enthuse about the capacity of photographs to take the historian beyond more conventional traces of the past. Photographs rematerialize the past in the present, they may inspire alternative interpretations and thereby invigorate historical debate (Parker 2009; Warren 2009).

Whether traditionalist or postmodernist, students of visual methodologies concur that informed interpretation requires that images be contextualized (Rose 2012, 326). Contextualization involves probing when, where, by whom and for what purpose the image was taken, comprehending the circumstances surrounding its survival and the mode of its retention and classification in an archive (Banks 2001; Parker 2009). According to Barrett (2006, 106–13) contextual information is of three kinds. The *External* context relates to the location of the image—where it is found or presented (such as printed media, galleries, and museums). *Original* context concerns the temporal—the circumstances in which the

2. According to the leading historian of the agency, the leaders of the FSA “cloaked their ambitious goals in traditional agrarian symbolism, and the family farm became the hallmark of the agency” (Baldwin 1968, 193).

3. In 1942 the Historical Section was moved to the Office of War Information. It was wound up in 1944.

image was produced. This involves gathering information about the photographer, his/her purpose and the times in which s/he was working. The *Internal* context has to do with the subject matter, medium, and form of the image; that which is “descriptively evident” (ibid., 106). Discussion of the internal context of the photographs used in the study will be sketched at appropriate junctures in later sections of the paper. At this point, attention is devoted to describing their external and original contexts.

### *External context*

The images were located in the FSA-Office of War Information Photograph Collection of the Library of Congress, which is available online (FSA/OWI 2012). The collection has been identified as “the most comprehensive and remarkable documentary photography effort ever attempted” (Stoeckle and White 1985, xv; Curtis 1989, vii; Watkins 1993, 7) and as the “most compellingly humane, photographic archive ever assembled” (Cohen 2009, xii, xviii). The images have been used in numerous popular and academic histories of the United States during the 1930s and 1940s. Images produced by the Historical Section during its time with the RA and FSA are utilized here.<sup>4</sup>

The FSA photographic project was conducted on an unprecedented scale (Spirn 2008, 28). 270,000 pictures were taken though around 100,000 deemed inferior were “killed” by punching a hole through them (Stoeckle and White 1985, 165; Finnegan 2003, 51). 170,000 negatives survived and of these 77,000 were processed by the Historical Section as photographic prints. Images which were not printed are mainly duplicates (FSA/OWI 2012). The collection of photographs and associated textual material was deposited in the Library of Congress in 1944 (Melville 1985).<sup>5</sup> The FSA/OWI on-line collection comprises digitized negatives and transparencies with captions; that is, not only those images which were printed.

### *Original context*

The circumstances in which the photographs were created is testament to the fact that visual agendas may be mobilized in the activation of ideological ventures (Rose 2000). Indeed, the program of the Historical Section has been described as “essentially propagandist” (Wood 1973; McElvaine 1984, 302; Stoeckle and White 1985, 143; Stott 1986, 21–25; Cohen 2009, xxiv–xxvi). In common with other “official,” government-financed photographic projects of the period (Daniel, Foresta, Stange, and Stein 1987; Curtis 1988), the Section’s work aimed to make rural poverty visible and to legitimate the intervention necessary for its amelioration (Baldwin 1968, 117–18; Kidd 2004, 3–4). This was an example of “the dissemination of photographs as reform publicity” (Stange 1989, xiii) by an agency located on the political left and operating in an increasingly corporatist state (Gordon 2006). The images were widely used in government literature, and were distributed free of charge to news agencies, book and periodicals publishers. They were also supplied for exhibitions (FSA/OWI 2012; Melville 1985, 11; Finnegan 2003, 53–56, Finnegan 2006; Cohen 2009, xxv–xxvi; Stange 1989, 108–11).

The photographic output of the Historical Section is usually understood as an expression of the “documentary movement” of the 1930s and early 1940s. This emphasized the visual representation of social life. Indeed the work of the Historical Section has been

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4. It is recognized that the production and use of digitally reproduced images, as opposed to original material photographs, have implications for the researcher (Sassoon 2004), as does the analysis of images performed outside the “disciplined space” of the archive (Rose 2000).
  5. Cataloguing the photographs by the Library of Congress relied substantially on information contained in captions (FSA/OWI 2012; Fleischhauer and Brannan 1988 330–42). It should be noted that historians have explored the way in which the contentious and inevitably subjective schema used to classify photographs can transform interpretations of the image (Finnegan 2006; Rose 2000; Trachtenberg 1988).



identified “as the ultimate expression and achievement” of that movement (Curtis 1989, vii; Stange 1989, xvi). The head of the Historical Section was Roy E. Stryker (Stryker and Wood 1973, 7–19).<sup>6</sup> Initially, Stryker’s remit was to gather material which revealed the socioeconomic circumstances and impacts of agency programs. But this was soon broadened to capturing “a well rounded picture of American life” for the benefit of future generations (Wood 1973).

Stryker headed a team which included some of the foremost documentary photographers of the 20th century (Curtis 1989, viii; Finnegan 2003 40–41; Kidd 2004, 10–12; Spirn 2008, 28; Stryker and Wood 1973, 12–13).<sup>7</sup> The photographers were remitted to shoot particular subjects and geographical areas. Assignments could last up to six months (FSA/OWI 2012; Wood 1973). They were often issued with “shooting scripts,” assignment memos, or were alerted to the need for pictures on a particular issue/theme (Finnegan 2003, 46; Cohen 2009, 155–81). Stryker determined that the communicative power of an image required the addition of an accurate caption (Cohen 2009, 156; Kidd 2004, 150–51; Curtis 1989, 10). The photographers therefore provided caption sheets for those images that were selected for processing and printing in Washington DC (Melville 1985, 12–13; FSA/OWI 2012; Stange 1989, 117–21).<sup>8</sup> Captions attending specific photographs were prepared in a fact-communicating, reportorial style, and comprised a maximum of 50 words.

Although they worked within the context of the Historical Section’s overall mission and the strictures of shooting scripts, each photographer inevitably took their own values, judgements, styles, and techniques into the field (Mora and Brannan 2007, 17). These preferences impacted on the choice of camera, medium, subject matter, form, and design (light, speed, distance, color, framing, scale, and emphasis). Curtis (1989, 5) contends that the approach taken by the photographers could be “deliberate, calculating, and highly stylized” (also Levine 1988). Indeed, there is evidence that on occasion they deployed various artifices to achieve an impactful shot (Stott 1986, 58–62; Cohen 2009, xiii–xiv; Stryker and Wood 1973, 14; Stoeckle and White 1985, 145–51).<sup>9</sup> While he rejected flagrant distortion and embellishment (Kidd 2004, 15–16), Stryker considered it acceptable to “stage” a photograph if this better served the object of capturing the everyday, lived experience.

Among the values which informed the work of the Historical Section was the agrarian ideal (Gordon 2006). Stryker adhered to the Jeffersonian notion of the primacy of the yeoman farmer (Stoeckle and White 1985, 165). He therefore sought to amass a collection of images which would persuade observers “that saving the rural landscape was essential to the larger New Deal salvation of the ‘American Way of Life’ ” (Cohen 2009, xv; Finnegan 2003, 21). The agrarian ideal also informed the work of individual photographers (Spirn 2008, 189; Gordon 2006). Accordingly, their outputs include images which reveal accounting as an activity conducive to the preservation of the family farm and the American way of life it represented.

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6. Stryker was a former assistant at Columbia University to Rexford G. Tugwell, the Director of the RA. The background to Stryker’s appointment has been extensively narrated (see Stoeckle and White 1985, 33–38; Curtis 1989, 6–20; Stange 1989, 90–107; Finnegan 2003, 36–40; Kidd 2004, 27–28; Mora and Brannan 2007, 9–15).
  7. These included Agee and Evans (2006), who produced the landmark *Let us Now Praise Famous Men* (1941) and Dorothea Lange, who, on an assignment in California in 1936, took the “preeminent photo” of the whole Historical Section project, “Migrant Mother” (Hariman and Lucaites 2007, 53–67; Levine 1988).
  8. Not all caption sheets have survived. A search of the microfilmed textual records of the Historical Section in the Library of Congress resulted in the discovery of 60 percent of the original caption sheets for the images reproduced in this paper (FSA-OWI Written Records 1935–1946, Boxes 9-13; Melville 1985). The relevant captions had been accurately transcribed in the online version of the image.
  9. In the case of Arthur Rothstein, two high profile photographs were the outcomes of intentional deception (Curtis 1989, 69–89).

*Images on accounting*

As is the case with a number of previous studies of the photographic archive created by the Historical Section, the focus here is on a particular theme—the practice of accounting (Finnegan 2003, xix). As “accounting” did not feature as a search field, online searches of the catalog of images were performed on the basis of accounting-related words, plus the names of the account books and records prescribed by the agencies concerned. This was therefore a word search focused on the descriptive captions attached to images. Once a relevant image was located, the neighboring negatives in the sequence were browsed. This permitted the identification of duplicate, unprinted or “killed” negatives (commonly “untitled”) as well as other printed negatives where the subject matter was related to accounting activity but the caption made no explicit reference to it. The way in which the online collection permits the browsing of images in sequence offers insights into the photographer’s developing conception of the accounting shot. As Curtis (1989, 133) states, “comparing frames within a series is essential to understanding intent.” A search of the physical files of images in the Library of Congress was also performed under various subject headings: “Farm Planning and Accounting,” “People at Home,” and “FSA.” This captured a small number of relevant images with caption descriptions which did not feature accounting-related search terms.

Around 100 images on accounting activity were discovered in the collection.<sup>10</sup> Clearly, this represents a very small proportion of the thousands taken by the Historical Section. It cannot be claimed that photographs on accounting are among those from the project which have achieved iconic status. They seldom feature in the many books of photographs drawn from the collection that have been published to illustrate the depression years. Like many other images, those on accounting concern the mundane, everyday practices of rural life (Stoeckle and White 1985, 140). However, the fact that there are images of accounting activity at all illustrates its centrality to the government’s rural rehabilitation program (Walker 2014). Indeed, accounting featured explicitly in some shooting scripts; most prominently in that relating to “Rehabilitation” but also in that for “Farm Debt Adjustment.” Pro forma accounting documents produced by the government agency were also used by photographers to suggest appropriate subjects.<sup>11</sup>

A search of the scrapbooks kept by the Historical Section revealed that accounting-related images appeared in a number of contemporary newspaper and magazine articles (FSA-OWI Written Records 1935–1946, Oversize Boxes 1-11). Several featured in items which emphasized the supportive, progressive and improving nature of agricultural programs under headlines such as “Farm families on the way up” and “12,000 farmers get new start.” Photographs which form part of the sequences of images reproduced in Figures 17 and 29 appeared in newspaper articles. The images contained in Figures 20 and 21 were also published, though in 1942 they featured in a context different from that when they were shot. They were used to illustrate the need for cooperation during wartime if the “food for victory” campaign was to prove successful.<sup>12</sup>

Images relating to the performance of accounting were also reproduced in the government agency’s own publications. These include works written to acquaint front-line employees with the administration’s mission, such as that authored by Gaer (1941). This

10. While it is likely that the majority of relevant images have been found, the method of searching would not capture any on accounting subjects marked as “untitled” that were not part of a sequence where at least one image had a relevant caption.

11. For example, a shooting script for an assignment on “Corn and Hogs” in the Midwest includes an item on the “economy of the farmer” where it is suggested that the photographer consults family financial records as a source of inspiration for possible pictures (Cohen 2009, 170).

12. Another much-used image appearing in newspapers, portraying an FSA home supervisor preparing a budget/plan for a farmer’s wife (who is shown embracing her young son), could not be located in the online collection.

book included three images of accounting (two of which appear later as Figures 5 and 10). Images (such as Figure 21) also appeared in booklets revealing the assistance provided by the FSA to small farmers (Farm Security Administration 1941). The images on accounting were primarily concerned with revealing the positive impacts of government intervention. In April 1939 Stryker informed one of the photographers (Marion Post Wolcott, see Figures 3–6), that the aim was to “demonstrate how families’ lives had been improved as a result of their relationship with the FSA” (Finnegan 2003, 45). The Historical Section’s shooting scripts confirm this intention. The script relating to farm debt adjustment included photographs of “worried farmer (going over accounts, etc.)” and concluded with “Back on farm-saved-relieved and happy” (Shooting Script for Farm Debt Adjustment n.d.; also Shooting Script for Rehabilitation Strip Film n.d.). Given the agency request to reveal positive impacts it is not surprising that many of the shots on accounting subjects appear to have been staged.

The photographers who took the images on accounting analyzed here were (in order of number taken) John Vachon, Russell Lee, Marion Post Wolcott, Arthur Rothstein, John Collier, Dorothea Lange and Theodor Jung.<sup>13</sup> Vachon shot one-third of the images and Russell Lee one-quarter. Most were taken as part of a series while on specific assignments: in particular, Vachon’s assignments in Nebraska in October 1938 (his first solo mission), and in Wisconsin in September 1939; Lee’s in Kansas during August 1939 and Texas in December 1939; and Post Wolcott’s work in Alabama in the spring of 1939.

Having reviewed the work of the Historical Section, Levine (1988, 24) reminded researchers that photographs “are a source that needs to be interpreted and supplemented by other evidence.” The search for meaning in photographs depends on connecting the image with its story (Berger and Mohr 1995, 42; Becker 1995). Hence, where possible, images were used in the current study in combination with relevant documents from the written archive. This permitted an exploration of the dialog between an image, its caption, and surviving field documentation relating to the assignment on which it was taken (Spirn 2008; Stryker and Wood 1973, 8). Complementarity of image and written source was possible in rare instances where a caption named a specific individual. Searches were undertaken (with varying degrees of success) for the relevant farmer’s loan case file in the catalogs of the regional offices of the National Archives in the United States.

Written sources were also utilized that went beyond the immediate image to the wider external context in which it was created. These included archival material concerning the work of the focal agencies, their annual reports, and histories of the agencies and their agricultural programs. Through the analysis of this combination of sources an attempt was made to capture both the “internal dialogue of images and texts, and their external dialogue with their times” (Trachtenberg 1989, xv). Consistent with the approach taken in other studies which deploy the photographic archive of the Historical Section (Agee and Evans 2006; Stoeckle and White 1985), the relevant pictures are presented before the text in each thematic section of the paper.

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13. John Vachon initially worked in the Historical Section as a filing clerk copying captions on to the back of prints (Orvell 2003, 6–8). While he did not produce images which attained iconic status, his photography was characterized by geometric rigor and “attentiveness to the human environment” (Mora and Brannan 2007, 212–13). Vachon was himself a compulsive record keeper (Orvell 2003, 11, 192) who distinguished between “just formula pictures,” taken to satisfy the agency’s objectives, and his own approach. Marion Post Wolcott “was adept at teasing out the nuances of social interaction” (Mora and Brannan 2007, 168). According to Stryker, Russell Lee was the best photographer in his team. His work reflected a spirit of optimism and what could be achieved with state assistance (Stryker and Wood 1973, 14). Dorothea Lange’s pictures reflected a “dignity of spirit” and great sensitivity (*ibid.*, 13). Arthur Rothstein was a “meticulous, skilled technician” (*ibid.*, 12) who took pictures that “illustrated government intentions” (Orvell 2003, 16). Theodor Jung took a small number of photos during three assignments in 1935–1936. His intuitive approach brought him into conflict with Stryker (Mora and Brannan 2007, 111).

## 5. Accounting and the organization of production

**Figure 1** “County supervisor talking over home plan with the Hardesty family resting on removed well top. Charles County, Maryland.” Date: July 1941. Photographer: John Collier [LC-USF34- 080198-D]



**Figure 2** “Talking over the farm plan with the county supervisor. Cherokee County, Kansas.” Date: May 1936. Photographer: Arthur Rothstein [LC-USF34- 004240-E]



**Figure 3** “Miss Hesterley and Miss Christian, home economists discussing farm and home plan with Ellis Adkins family, rural rehabilitation borrowers, in front of their home. This is their first year on the program. There are nine in the family. Coffee County, Alabama.” Date: spring 1939. Photographer: Marion Post Wolcott [LC-USF33- 030318-M1]



**Figure 4** “Mr. and Mrs. Watkins, FSA (Farm Security Administration) borrowers, discussing record book with project home economist, Coffee County, Alabama.” Date: spring 1939. Photographer: Marion Post Wolcott [LC-USF33- 030316-M3]



In this section attention is focused on representations which suggest the role of accounting in fortifying the economic foundations of the rural way of life (Williams 1961, 42). As indicated earlier, improvements in farm business and management practices, particularly accounting, were considered key facilitators in this venture. The photographs presented in Figures 1–6 portray exterior views of farm and family. They illustrate the centrality of accounting prescriptions to the attempt to improve the condition of the homestead in the

**Figure 5** “Miss Christian, home supervisor, explaining the farm and family record book to Mrs. E.H. Wise (RR-Rural Rehabilitation) who is keeping an accurate account of all expenses, Coffee County, Alabama.” Date: April 1939. Photographer: Marion Post Wolcott [LC-USF34- 051426-D]



**Figure 6** “Mr. and Mrs. E.H. Wise (R.R.-Rural Rehabilitation family) and their sons in front of home. Coffee County, Alabama.” Date: April 1939. Photographer: Marion Post Wolcott [LC-USF34- 051411-D]



background. In contrast to the plight of transient families dislodged by economic and natural calamities, these images are suggestive of rootedness, of the stability engendered by the application of business techniques (Curtis 1989, 103). Figures 3–6 were taken by

Marion Post Wolcott in Coffee County, Alabama in spring 1939. A memorandum which appears to relate to this assignment included the following request: “I would like to have at least three views of the home supervisor working with families, supposedly assisting in record keeping” (Alabama 1939).<sup>14</sup>

The precise naming of the borrowers in the captions to Figures 5 and 6 permitted a successful search for the agency’s file on the family concerned (Wise, n.d.). This revealed that Mrs. E.H. Wise was Florrie Maddox Wise. She and her husband, aided by their two sons, were tenants of the farm from 1936. They grew cotton, peanuts and corn, and raised hogs, cows and poultry. Mrs. Wise’s “accurate accounts” no doubt contributed to the preservation of this family farm. By the end of 1944 those accounts showed that Mr. and Mrs. Wise were generating farm income of \$2,710, incurring farm and family expenses of \$1,400 and boasted a net worth of \$4,800. They had successfully repaid a tenant purchase loan for \$2,350 taken out in 1943. Through this they had acquired 230 acres of land, and buildings comprising a dwelling, a barn, a smoke house and a poultry house. Their family farm (as at 1939) is shown in Figure 6.

## 6. Demystifying accounting

**Figure 7** “FSA (Farm Security Administration) borrower working on accounts. Itasca County, Minnesota.” Date: August 1941. Photographer: John Vachon [LC-USF34- 063319-D]



For accounting to strengthen the economic foundations of the rural way of life it had to be actively pursued. Accordingly, photographic imagery constructed record keeping as an everyday routine, a habit to be nurtured. As its practice was a condition of receiving an agency loan, it is not surprising that most borrowers complied by keeping accounts. For example it was reported that of 31,584 standard rehabilitation families in Corn Belt states at the end of 1937 about 25,000 had commenced “keeping farm and household accounts as a guide to future planning” (Smith 1939, 185; Maddox 1939, 893). Home management supervisors reported examples of clients who were highly proficient, cooperative, conscientious and regular in their accounting.

14. Kidd (2004, 54–55, 80) offers insights to Post Wolcott’s experiences on this assignment.

**Figure 8** “Douglas County, Wisconsin. FSA (Farm Security Administration) borrower working over his account book. Sixteen families from the Nebraska drought area have moved to this part of Wisconsin during the past few years; most of them received FSA loans.” Date July 1941. Photographer: John Vachon [LC-USF34- 063363-D]



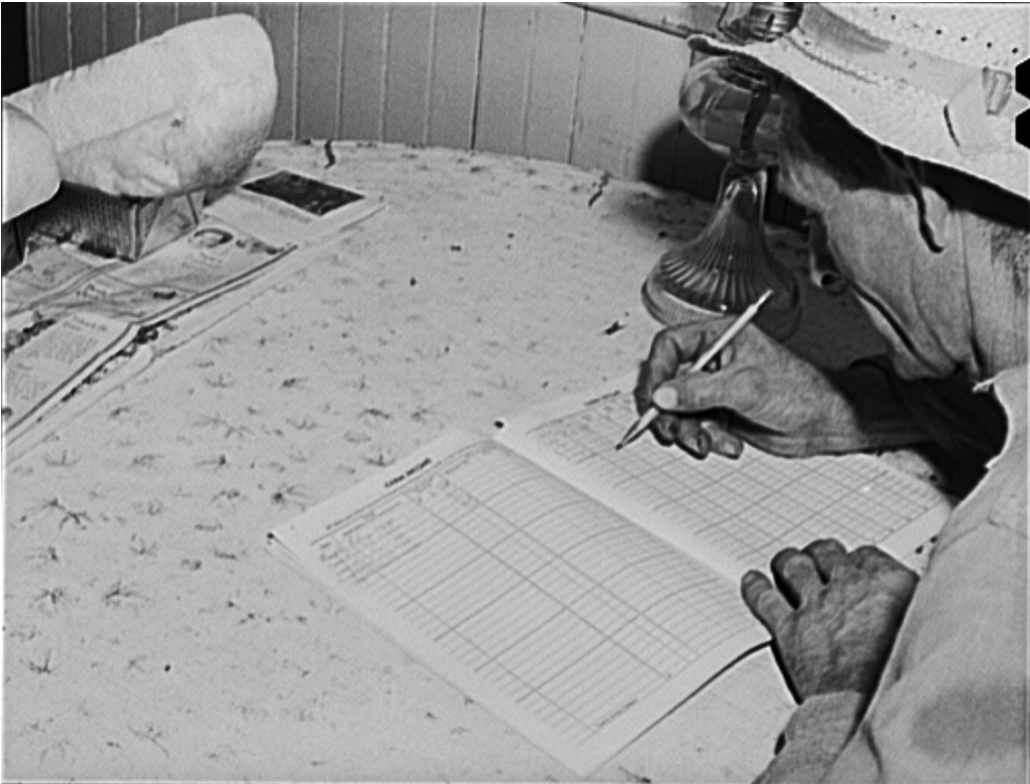
**Figure 9** “FSA (Farm Security Administration) rehabilitation borrower working on farm account books. Jackson County, Wisconsin.” Date September 1939. Photographer: John Vachon [LC-USF34- 060149-D]



However, planning and record keeping were foreign to many small farmers and enthusiasm was not universal (see Jones and Collins 1965). For some, accounting remained an impenetrable mystery, was perceived as an unnecessary burden or was pursued apathetically. Surveys found that low-income clients in particular could be “slow in accepting new



**Figure 10** “FSA (Farm Security Administration) rehabilitation borrower working on farm account book. Jackson County, Wisconsin.” Date: September 1939. Photographer: John Vachon [LC-USF34- 060147-D]



methods and techniques” (Taeuber and Rowe 1941, 5). Reports from agency officials suggested that in some instances record keeping could be superficial and performed merely because it was compulsory (*ibid.*, 21). Research suggested that the educational disadvantages suffered by poor rural families could result in limited comprehension of quantitative methods (Swiger and Larson 1944, 12–13). In the worst cases “no member of the family could write well enough to make legible entries” in the account books (*ibid.*, 20; Mills 1944, 37). Agency officials conceded that encouraging low-income families to keep “the farm and family records in a prescribed manner has created many difficulties. In the first place, most people really believe that ignorance is bliss and that what we do not know does not hurt us” (Gaer 1941, 111).

A review of a sample of case files relating to rehabilitation borrowers in California confirms variations in enthusiasm for accounting. Agency officials observed a wide range of practices, from excellent accountants to those who resented the intrusion; from those who were consistently “up to date” with the books to those who had “got behind” with them. Within the case files can also be found correspondence from borrowers seeking assistance with their record keeping. Importantly, the case files also show that it was assumed that client attitudes toward accounting could be changed. Reference was sometimes made to the manner in which instruction had been given with the result that the client was now keeping their books in better order (Rural Rehabilitation Loan Case Files 1934–1943).

In the context of variations in enthusiasm and the knowledge that attitudes could be changed, it was important to cultivate the perception among farming families that

accounting could be performed by ordinary folks. Images of borrowers in Figures 7–10 reveal accounting as an unproblematic activity. The photographs align the technique to the progressive. Figure 9 even suggests that accounting puts bread on the table and, like its baking, is a regular activity. In these and other images, record keeping was associated with a methodical, tidy household, well equipped with domestic appliances and furnishings. This was in stark contrast to other contemporary images of the ramshackle, unadorned, fly-infested interiors of the unassisted rural poor. Accounting, as performed at the kitchen table in working clothes, is portrayed as part of the everyday household routine, as integral to the farm and domestic scene, as conducive to future economic security and therefore to the preservation of the rural way of life.

The facial expressions of those portrayed in these images suggest that while it required concentrated effort, accounting could be practiced with confidence and without anxiety. Accounting is shown as performed in an uncluttered environment and is order inducing. Here and elsewhere, working on accounts is revealed as an essentially inscriptive activity, not one that is disturbing, contested or conflictual. In Figure 7 especially, it is associated with domestic tranquility. The presence of a daughter in Figure 9 suggests not only the importance of accounting to the well-being of future generations but also that a mere child could find its practice a source of curiosity.

### 7. Accounting and social structures: The companionate marriage

**Figure 11** “Mr. and Mrs. Verden Lee working on the farm family record book in the living room of their home. Transylvania Project, Louisiana.” Date: June 1940. Photographer: Marion Post Wolcott [LC-USF34- 053948-D]



Accounting also featured in the fortification of the social structures that underpinned the rural way of life. Foremost among these was the family. Agrarians “damned the city for its corrosive effect on family life and praised the countryside for its traditional family structure” (Danbom 1996, 17). Government agencies emphasized the preservation of the traditional *family* farm. During the period, investigated socioeconomic and demographic changes generated fears for the future of the primary institutions of family and marriage. Change was necessary if these key features of the rural way of life were to be protected.

**Figure 12** “Fred Wilfang, rehabilitation client, goes over his farm plan with his wife. They have twenty hogs, ten milk cows, 250 chickens, a tractor, a bull and 500 quarts of canned goods. Black Hawk County, Iowa.” Date: November 1939. Photographer: Arthur Rothstein [LC-USF34-029049-D]

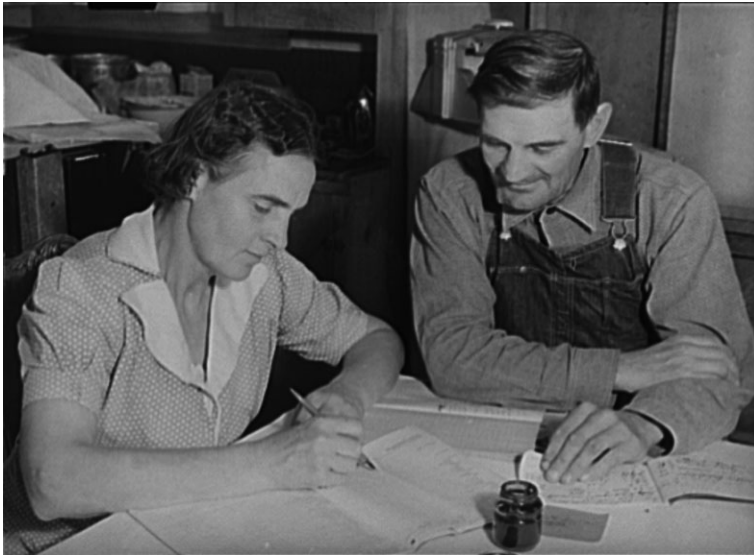


**Figure 13** “Mr. and Mrs. Fred Maschman going over their record book discuss ways of making their new farm, purchased with FSA (Farm Security Administration) aid, more profitable. Iowa County, Iowa.” Date: November 1939. Photographer: Arthur Rothstein [LC-USF34- 029029-D]



Alternative notions of the function of the family and the relationships between its members began to emerge: “the ideal of companionate marriage came to dominate discussions of marriage in twentieth-century America” (Mintz and Kellogg 1988, 115).

**Figure 14** “Farm Security Administration borrowers on new farm keep account of their loan. Dead Ox Flat, Malheur County, Oregon.” Date: October 1939. Photographer: Dorothea Lange [LC-USF34- 021580-D]



**Figure 15** “Mr. and Mrs. Lee Wagoner work on farm records. They live on the Black Canyon Project. Canyon County, Idaho.” Date: November 1941. Photographer: Russell Lee [LC-USF34-070866-D]



In place of the patriarchal family, characterized by husbandly control and paternal authority, would develop the modern companionate family “in which husbands and wives would be “friends and lovers” and parents and children would be “pals” (Mintz and Kellogg 1988, 113). Wives would share rights and responsibilities with their husbands, spouses

**Figure 16** “Vernon County, Wisconsin. The Saugstads keep an accurate farm record book.” Date: August 1942. Photographer: Arthur Rothstein [LC-USW3- 006404-D]



would communicate as partners. In this egalitarian and democratic family, relations with children would be less authoritarian and more participative. The depression in agriculture during the 1920s and 1930s further encouraged these more inclusive notions of family and marriage. Devastating hardship and financial uncertainty placed greater emphasis on the need for cooperation, interdependence and mutual support in order to prevent familial dissolution (Mintz and Kellogg 1988, 133–44).

These concepts of companionate marriage informed the state’s attempt to preserve the family farm. While the agency’s accounting regimen implied the retention of elements of traditional patriarchy, particularly in its reflecting the gendered separation of responsibility for farm and household management, it also constructed the notion that at the heart of the modern, improving family was an economic and emotional partnership. Given the integrated nature of production and consumption on the family farm, success depended on a joint commitment by the farmer and his wife. Indeed, without a collaborative effort failure would ensue.

The images contained in Figures 11–16 feature husbands *and* wives and illustrate a companionate approach to accounting. They portray couples operating in partnership to progress their farming venture jointly. The photographs suggest that when accounting is

performed, financial affairs become transparent. The financial records are a source of mutuality, of complicity and support rather than marital conflict. As in earlier images reproduced in this paper, domestic interiors are revealed as ordered, clean, tidy and well furnished and the captions indicate well-stocked farms. Although the agency's accounting prescription aligns the wife with the economics of the household and the husband with the business of the farm, the captions emphasize their cooperative relationship. Figure 12 shows Fred Wilfang, reviewing the farm plan "with his wife". The caption in Figure 13 reads "Mr. and Mrs. Fred Maschman going over *their* record book discuss ways of making *their* new farm . . . more profitable". That for Figure 15 states "Mr. and Mrs. Lee Wagoner work on farm records". Wives are seldom depicted as passive in such arrangements. As Figures 13–16 illustrate, it is often she who holds the pen and guides the discussion, enters transactions or stands over the husband working at his desk.

### 8. Accounting and social structures: The inclusive family

**Figure 17** "County supervisor going over farm plan with FSA (Farm Security Administration) rehabilitation borrower while family looks on. Grant County, Wisconsin." Date: September 1939. Photographer: John Vachon [LC-USF34- 060170-D]



Contemporary notions of mutualism and cooperation extended to offspring. Rural programs during the New Deal sought the permanent improvement of the family. It was important therefore that the next generation, who were already likely to be contributing farm labor, were immersed in the business knowledge which would secure the way of life pursued by their parents. All members of the family were potential participants in accounting-related activity. Financial planning, for example, was intended to be family-centered. According to Gaer (1941, 99): "For such planning to be sound and workable, it must be sound and workable to the family. No plan should ever be prepared for any family—it should always be prepared with the family. It should be the family's plan" (also Grant 2002, 108). Agency staff were advised that: "Family discussion comes first. Get the farmer and his wife, and the older boys and girls together, and discuss freely and frankly with them the problems of both the farm and home, what the family would like to do, and the kind of help they will need" (Supervisors' guidebook 1942, 24–25). Financial plans

**Figure 18** “FSA (Farm Security Administration) rehabilitation client and family. Jackson County, Wisconsin.” Date: September 1939. Photographer: John Vachon [LC-USF34- 060143-D]



**Figure 19** “The Dixon family plan their farm program. Since becoming rehabilitation clients they have changed from wheat farming to livestock raising. Saint Charles County, Missouri.” Date: November 1939. Photographer: Arthur Rothstein [LC-USF34- 029146-D]



were to be reviewed by the whole family to ensure a common understanding of problems and a concerted approach to their solution. The participation of older progeny would also encourage freedom of expression and a democratized approach to family decision making (Larson 1950, 48; Swiger and Larson 1944, 11).

Family members were encouraged to participate in regular record keeping. As noted earlier, the relevant accounting prescription was titled the “Farm *Family* Record Book” (Gaer 1941, 111). These books were extolled for their capacity to reveal progress toward

the achievement of collective goals and disclosing to all family members the importance of budgeting (Walker 2014). Accounting was to become part of everyday family discourse, particularly when children were involved:

Various incentives were used to interest the family in keeping these records. In some cases the entire family usually sat around the dining table after supper and discussed the events of the day, and brought their accounts up to date. Frequently an older child was given the responsibility of keeping the record; this usually gave the child a feeling of importance and stimulated him or her to do an excellent job. To praise the work appealed to the pride of the whole family, and enlisted interest and cooperation (Swiger and Larson 1944, 19; *The first step in the rehabilitation process 1945*, 6).

Many of the images of accounting taken by photographers of the Historical Section were constructed to embrace the whole family, that is, all who have an interest in the preservation of the farm. Photographs of domestic interiors invariably show the family sited around the table, the spatial expression of their oneness, upon which are arranged accounting records. This could result in some heavily staged photography, as is vividly shown in Figures 17 and 18. In Figure 17 all generations feature but while the eldest children are particularly attentive (see also Figures 1 and 3), the manner in which the husband, wife and a younger son support their heads suggest boredom. This image was one of several in a sequence by John Vachon showing various family members cohering around the parent and agency official, focused on the financial plan on which their future depends. Figure 18 also represents one of several images in a series by Vachon. The interest shown by the borrower's wife appears rather contrived. This contrasts with the attentiveness displayed by all those portrayed in Figure 19, illustrating cross-generational interest in the tools necessary to preserve the family undertaking.

### 9. Accounting and the sociopolitics of communitarian living and participative democracy

**Figure 20** “Members of the Bois d’Arc Cooperative looking over their accounts. Osage Farms, Missouri.” Date: October 1939. Photographer: Arthur Rothstein [LC-USF34- 029006-D]





**Figure 21** “Meeting of Farm Security Administration rehabilitation clients who work out farm and home plans with help of county supervisor and home supervisor. York, Nebraska.” Date: October 1938. Photographer: John Vachon [LC-USF34- 008789-D]



**Figure 22** “Meeting of FSA (Farm Security Administration) clients with supervisor, making out farm and home plans. Mason, Texas.” Date: December 1939. Photographer: Lee Russell [LC-USF34- 035072-D]



Preserving the rural way of life also involved the greater integration of the farm family in the social and cultural fabric of the nation. The originating notion in colonial America was of a commonwealth where “the family and the wider community are joined in a relation of profound reciprocity” (Demos 1979, 46). However, during the depression of the

**Figure 23** “FSA (Farm Security Administration) clients at farm and home plan meeting. Mason, Texas.” Date: December 1939. Photographer: Russell Lee [LC-USF34- 035079-D]



**Figure 24** “FSA (Farm Security Administration) clients listening to supervisor explain farm and home plan. Mason, Texas.” Date: December 1939. Photographer: Russell Lee [LC-USF34- 035078-D]



1920s and 1930s its impoverished state resulted in the farm family suffering not only socio-economic degradation, but also low morale and disconnectedness from the wider community. The idealized rural mode of living based on acquaintanceship, strong kinship ties, and neighborliness, which contrasted so markedly with the anonymous, impersonal and superficial nature of city life, had become endangered.

Given the status of the family farm as a fundamental institution this disconnectedness was perceived as a threat to American democracy (Larson 1950, 9–10, 11–12; Report of the Administrator 1941, 2; Kirkendall 1982, 111). Thus the New Deal in agriculture was also about strengthening the Republic through the achievement of the “Four Freedoms of American Democracy” (Supervisors’ guidebook 1942, i–ii).<sup>15</sup> Farm families would “become Full Participants in the Democratic Way of Life—This meant participation in the normal social, educational, economic, religious and political life of the community” (Larson 1950, vii). It was important to fully assimilate the farm family in local society.

This concern with social integration and civic engagement was often manifested in the localized and collectivist approach to the delivery of governmental solutions. Not only were messages perceived as more potent if conveyed to groups of family farmers, such gatherings were also lauded as community enforcing; an opportunity for rural families to share experiences and understand that they had embarked on a collective venture to address common adversities. Thus farmers, homemakers and their older children, often located in isolated farmsteads, were encouraged to attend group meetings organized by the agency (Supervisors’ guidebook 1942, 57).

Accounting was often the subject-focus of these attempts to better integrate local farm families in the sociopolitical fabric and infuse a communitarian spirit. Figure 20 reveals that looking over the accounts of an FSA cooperative farm project (which commenced in Missouri in 1936) was a collective endeavor (Hearings 1944, Part 3, 1076–77). Group meetings were organized by the agency to discuss financial planning, the importance of keeping records up to date, and to explain changes to accounting prescriptions. The records kept by farm families in a particular district were often used as a basis for presentations on the progress of local borrowers and to provide a benchmark against which individual betterment could be gauged. The periodicity implicit in reporting through accounts conditioned the scheduling of such events. Figures 21–24 illustrate how meetings about financial planning and budgeting generated responses by the local community and served to locate individuals and couples among their neighbors (though evidently, the attendees displayed varying degrees of interest in the subject of the meeting).

Group meetings could also ignite the enthusiasm of the photographers assigned by the Historical Section to document them. During his assignment in Nebraska when the image contained in Figure 21 was taken (on 25 October 1938, also Figure 29) John Vachon reported to his wife and Roy Stryker. He narrated his experience of a gathering in York which was attended by six farm couples. He explained to his wife that “Yesterday afternoon I took 8 shots of a group meeting of farmers and wives drawing up farm and home plans with the county supervisor and the home supervisor. The meeting was interesting as hell; I learned a lot” (Orvell 2003, 142, 293). The images taken on this assignment featured in an article in a Nebraska newspaper, the *Sunday World-Herald* in February 1939. This discussed the collective efforts of 12,000 FSA rehabilitation clients in the state who were preparing financial plans. In the article the caption attending Figure 21 related that “On the blackboard Glenn W. Williams, district supervisor, is comparing income from two possible ways of operating a farm” (FSA-OWI Written Records 1935–1946, Oversize Box 8). As mentioned earlier, Figures 20 and 21 also featured in published articles extolling the importance of participation and cooperation to increase food production during World War II, again emphasizing the contribution of the farming family to a nationwide endeavor.

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15. In his State of the Union address on 6th January 1941, FDR referred to a world founded on four essential human freedoms: the freedom of speech and expression; freedom of worship; freedom from want; and freedom from fear.

## 10. Accounting and the interventionist state

**Figure 25** “Home supervisor showing Mrs. Pope how to keep account book, Irwinville Farms, Georgia.” Date: May 1938. Photographer: John Vachon [LC-USF33- 001156-M2]



**Figure 26** “Home supervisor helping rehabilitation borrower with FSA (Farm Security Administration) account book. Labette County, Kansas.” Date: November 1940. Photographer: John Vachon [LC-USF34- 061909-D]



The federal government’s approach to rural society was predicated on the notion that the family farmer had suffered unparalleled economic adversity and that “traditional agrarian virtues should be preserved against the encroachments of industrialization and urbanization through organized political action and governmental power” (Baldwin 1968, 46). The

**Figure 27** “County supervisor helping rehabilitation family with the account book. Dawson County, Nebraska.” Date: October 1938. Photographer: John Vachon [LC-USF34- 008806-D]



**Figure 28** “Adams County, North Dakota. FSA (Farm Security Administration) borrower Tom Endberg [left] and county supervisor Glenn Emch [right] going over account books.” Date February 1942. Photographer: John Vachon [LC-USF34- 064882-D]



Director of the RA, Rexford G. Tugwell, was of the view that the permanent progress of the rural poor was only possible with “trained intervention” (Stange 1989, 96). Advance had to be based on centralized planning, activated on the ground by a network of government experts who would provide financial support and re-educate rural families in improved methods of farming, business techniques and domestic management (Stange

**Figure 29** “County supervisor and home supervisor helping young farm couple work out farm and home plans. Group meeting, York, Nebraska.” Date: October 1938. Photographer: John Vachon [LC-USF34- 008779-D]



1989, 96–104). Although it was increasingly deemed acceptable during the depression years for the state to assume greater responsibility for the well-being of the family (Mintz and Kellogg 1988, 119–20, 144), interference in its affairs was not well aligned to another value associated with the American way of life—individualism. This emphasized the importance of individual liberty in the pursuit of opportunity. Self-improvement was the route to the achievement of socioeconomic advancement, not the intrusion of a welfare state. State interference did not sit well with the originating Jeffersonian notion of the family farm.

Not surprisingly, interventionism in the realm of agriculture during the New Deal was strongly attacked by conservatives (Gilbert and Howe 1991). In this context, it was important that the government’s program was perceived by critics and family farmers alike as a tolerable imposition on personal freedom, as a necessary ameliorative if the unparalleled levels of rural poverty were to be addressed. These were desperate times. Interventionist government was propagandized as justifiable if the result was the preservation of the family farm and the way of life it represented.

As established earlier, the rehabilitation of the small farmer was based on the notion of supervised credit. Supervisors would work with the client to implement a farm and home plan and keep accurate records (Walker 2014). Encouraging low-income farmers to adhere to accounting stipulations could be problematic. Monitoring and support would be necessary. Realizing the objective of establishing accounting as a core activity on the family farm depended on the pursuit of an educational program by agency officials (Taeuber and Rowe 1941, 21).

The images reproduced in Figures 25–29 suggest that whether in the domestic or in the group setting, intervention by the agency in accounting matters was constructive and benign. The captions emphasize that the intrusion of the state official in the private affairs of the independent farmer was for the purpose of offering “help.” The supervisor is shown not as a bureaucrat, but as an educator, a friend. S/he embodies the agency’s notion that

“The chaos of individuals fighting to improve their lives is alleviated by a benevolent (one might say paternal) bureaucratic order that guides the rural poor along an orderly path” (Finnegan 2003, 111). The official is portrayed as giving assistance with the *client's accounts* in the family home, not as an invasive bureaucrat with a sinister intent. S/he represents government in a sympathetic, humanized form. Indeed, in some images it is not immediately apparent who is the supervisor and who is the farmer. The presence of young children (as in Figures 25, 27 and 28) was a common theme, and one that tended to confirm the benignity of the intruding agent of the government.

## 11. Conclusions

This study has attempted to reveal how images of accounting were constructed as part of a state-directed attempt to protect and advance a threatened way of life in the United States during the 1930s and 1940s. It is no surprise that the state became involved in such a venture. Agrarianism had been a powerful and enduring feature of American culture. It was deemed worthy of preservation because it extended “back at least to the Founders, and it is so tied up with such sacred values and mythic concepts as individualism, liberty, equality, community, and family as to be virtually invulnerable to effective criticism” (Danbom 1996, 17).

The federal project to preserve the family farm was attended by efforts to alter the socioeconomic and political structures underpinning this esteemed mode of living. Analysis of contemporary photographs suggest that accounting was perceived as elemental to securing the economic foundations of the family farm. The images represent accounting as supportive of the social structures on which the rural way of life would flourish in the future. They helped propagate the modern notion of companionate marriage in which husband and wife would collaborate as partners. Mutualism and transparency would center on the management of business and household operations. Accounting was also revealed as an activity which operationalized a more inclusive and egalitarian concept of the family where offspring were enlisted as active participants in managing the financial affairs of the homestead.

Progressive liberals contended that preserving the rural way of life should be founded on a reconfigured micropolitics. The family farmer, an essential contributor to the originating American notion of the democratic state, was to become more participative in the local community. Photographs of instructional gatherings on accounting and the analysis of the financial performance of local borrowers showed the technique as a focus for collective endeavor and instilling communitarian values. In the realm of public policy the New Deal in agriculture represented a shift toward a more interventionist government. This was most obviously manifested by the physical presence of agency staff in the private space of the family farm. Their supervision of the accounting performed in the domestic interior revealed an intrusive agency to be benign and constructive, and no threat to individualism.

The study has also offered historical insights to accounting in household-family systems in a largely unexplored spatial and temporal context, rural society in America during the 1930s and 1940s. The findings tend to confirm the greater recourse to household accounting practices during periods of economic crisis. They suggest that where it forms a component of state-activated responses to such crises, accounting prescription and practice in the home can be pursued on a substantial scale. The study also illustrates that although the prescribed division of responsibility for business and domestic accounting was informed by traditional gendered assumptions of separate spheres, it was also sensitized to modernist notions of intra-familial mutuality and cooperation. In a rare instance where practice can be evidenced, it is clear that there were variations in the predilection to keep accounts. Enthusiasm for financial planning, budgeting and record keeping was not always unbridled among families living on a low income, where literacy was limited and a negative attitude to bureaucratic intrusion prevailed. In this context the often *propagandiste*

imagery amassed by the Historical Section encouraged the notion that the performance of household accounting was progressive and unproblematic.

Warren (2009, 1144) has suggested that it is in relation to the performative that “the most potential for qualitative archival research using photographs might lie.” Having drawn on documentary photographic evidence, supplemented by the content of the written archive, this study has attempted to offer historical insights to the performative in accounting. The images examined, though produced by a government agency to legitimize its interventions, offer rare glimpses of the practice of accounting in a private, mundane, everyday setting. As their subject matter concerns financially strained farm families during the interwar depression, the photographs reveal accountings performed by communities usually excluded from history. Although many of the images appear to have been staged for the purpose of persuasive communication, they convey much about the interface between accounting, economic activity, social relations, contemporary ideals and politics. The analysis of the photographs tends to confirm that these sources (like oral testimony) facilitate the hearing of “multiple voices” and encourage the production of “fresh narratives” (Parker 2009, 1111).

Was the attempt to preserve the family farm and the rural way of life it represented successful? Most contemporary supporters of the government agency responsible for the venture thought so. When the Administrator of the FSA resigned in 1943, President Roosevelt praised his work in “rebuilding...the family farm as the keystone in our national agricultural structure” and lauded how this endeavor had “strengthened this Nation immeasurably” (quoted in Baldwin 1968, 395). FDR was of the view that the agency had delivered a “bold and constructive program... restoring the independence of the family farm and reestablishing it on a sound and lasting foundation” (*ibid.*). Surveys concluded that on the whole the family farm had been successfully supported. Families had become more stabilized on the land, thus preventing their descent into agricultural labor, farm abandonment and/or migration to the city. Further, it was found that “certain aspects of farming as a way of life have been stimulated,” and that gains had been made toward “making available to all our citizens, the opportunities of democracy so that they might have a stake in it” (Larson 1950, 130; also Baldwin 1968, 212–13).

As the nature of the crisis shifted from the economic in the 1930s to the military in the 1940s, there were reformulations of the mode of living deserving of veneration. In contrast to the fascist regimes being fought in World War II, preserving the “American way of life” tended to emphasize free enterprise, liberty, and maximizing production for the national good (Grant 2002, 191). For many, the notion of the state encouraging small family units with their limited productive capacity, through projects suggestive of collectivism and regimentation, was increasingly antithetical to the exigencies of the day. Rural programs of the New Deal were increasingly criticized as “unsound and un-American” (Report of Select Committee 1944, 3). The Chamber of Commerce of the United States questioned whether state intervention to preserve the family farm as “the basis of American democracy” should remain a desirable objective:

If by “family-type” farm is meant the small-scale enterprise which by reason of its limited productive capacity cannot be expected to provide more than a meager income to the operator, then there is reason to doubt the desirability of continuing a program which may interfere with occupational adjustments within agriculture and between agriculture and other industries (Rural Relief 1942, 11).

After the War large-scale, highly mechanized farms were advocated, a shift which “betrayed the democratic ideals that family-based agriculture was supposed to represent” (Grant 2002, 202). Subsequent changes in the organization of agricultural production were



dramatic. The farm population fell from 23.1 percent of the total in 1940 to 1.9 percent by 1990. In the same period the number of farms declined from 6.1 million to 2.1 million and the average farm size more than doubled. Although 98 percent of American farms at the end of the 20th century were classified as family enterprises, family farmers had become less identifiable as a distinctive class. Individuals were increasingly located along a continuum ranging from the semi-proletarianized operator to the capitalist farmer employing wage labor (Lobao and Meyer 2001).

It has been suggested that such rapid socioeconomic and cultural change effectively rendered the agrarian ideal “invalid” in the postwar era (Rasmussen 1962; Shover 1976; Conkin 2008). But structural transformations have not erased it. Observers have continued to refer to the continuing potency of the family farm in American culture (Griswold 1948, ch. 6; Rohrer and Douglas 1969). Wunderlich (2000) noted that despite the fact that “America’s population is 75 percent urban and 98 percent nonagricultural” it continues to hold “a number of agrarian values.”<sup>16</sup> Other features of farm family life have also proved resilient. For example, a gendered division of labor persists in task allocation on the farm. While the farmer is primarily engaged in direct production, his partner tends to perform domestic tasks and keep the books (ibid.; Simpson, Wilson, and Young 1988).

Such continuities and changes in idealized notions of ways of living and gender relations, and their connections with accounting, confirm that agrarian–rural contexts are significant sites for accounting history research. Not only are they relevant arenas for investigating key questions such as the role of accounting in the transition to capitalism and the emergence and development of calculative technologies, they are also a potentially fruitful location for advancing knowledge about the interfaces between accounting and the sociocultural.

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16. By way of illustration, in 2011 concerns about this threatened way of life were expressed through the medium of the moving image. A film was released titled *Farmageddon—The Unseen War on American Family Farms*.

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