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An Ur III Agricultural Account from Nippur\*

Very few balanced accounts from Nippur have so far been published, and few of those deal specifically with agricultural work.<sup>1</sup> It therefore seemed worthwhile to add this small group a new, and relatively well preserved, text.<sup>2</sup> It is reproduced here the same size as the original.

All Ur III balanced accounts are distinguished by the designation níg-šID-ak.<sup>3</sup> Among these accounts is a special type in which šà-bi-ta, "from that (the enumerated items)," separates the receipts and the expenditures, and which includes zi-ga-àm, "expended," and the final balances. This type of text has been described by Jones and Snyder, SET p. 239 as "the Sumerian form of double-entry bookkeeping," to be distinguished from those having only níg-šIG-ak.

Though our tablet is an example of such double-entry bookkeeping, the accounts do not in fact balance. In the case of copper implements, the account fails to balance by one ħa-bu-da ax. The silver balances only if one omits the 20 grains in line 70 (the number is damaged and not quite certain). I have not succeeded in finding to what the discrepancy in the barley balance is due.

A Nippur origin for the tablet was suggested first by the use of the Nippur calendar and was confirmed by the occurrence of the field name in line 52 and in unpublished tablets known to come from Nippur. In addition, the ac-

counting term ab-š̄i-gar is virtually confined to Nippur.

In lieu of a line-by-line translation, I give here a brief summary of the account. Line 7 summarizes the days covered in the combined dates given for Si-dù and Šu-ì-lí correctly as 258 calendar days. The next section ends with line 13 which should have given the wages represented by what is recorded in lines 8-12, but could not since the month and the number of days were not recorded in line 12. Lines 14-20 give amounts and prices of barley, strings of onions, and š̄ir-dil-onions from <sup>d</sup>Šul-pa-è. Lines 21-23 give an amount of silver and barley from the official Si-dù. Lines 24-29 give an amount of silver and quantities of copper agricultural implements from Ad-da-kal-la. Line 30 gives the amount of barley (paid) to hired men. Lines 31-36 give summaries of silver, barley, workmen [number blank], and agricultural implements. Lines 38-45 give the number of workmen for weeding, price for renting a harrow, for the plowing, and the amount for seed grain for a specified field. Lines 46-52 give the number of man-days for weeding, rent of a harrow, rent of an ox, and the price of seed grain for two specified fields. Lines 53-63 give the number of workmen for weeding, and the price for renting a harrow (the rest is too broken to understand). Lines 64-68 give the number of copper agricultural implements, specified as a mu-túm delivery, and the number of workmen having days off who are under Si-dù. Lines 69-75 summarize the amounts of barley, silver, the number of man-days, and the number of agricultural implements. Lines 76-86 give the final balances, followed in lines 87-88 by the date.

## col. i

- 1 <sup>m</sup>Si-dù
- 2 iti Šu-numun-a ud-18 ba-zal-ta
- 3 iti Gan-gan-è ud-6 ba-zal-šè
- 4 <sup>m</sup>Šu-ì-lí
- 5 iti NE-NE-gar <ud>-15 ba-zal-ta
- 6 iti Gan-gan-è ud-15 ba-zal-šè
- 7 á-bi 258
- 8 <sup>m</sup>Šu-ma-ma ud-12-šè
- 9 [x]-ba-ša-bu-um
- 10 [it]i-da ud-3-ta
- 11 [iti] Bár-zag-gar-ta
- 12 [iti] (blank)-šè
- 13 [á]-bi (blank)

## col. ii

- 14 5.3.0 še gur
- 15 gín kù-babbar
- 16 5 sa sum
- 17 kù-bi 1/2 gín
- 18 50 (sila) sum-šir-dil
- 19 kù-bi igi-6-gál 7 1/2 še
- 20 ki Ur-<sup>d</sup>Šul-pa-è-[t]a
- 21 5 gín kù-babbar
- 22 1.3.2 še gur
- 23 GÌR Si-dù
- 24 2 1/3 gín kù-babbar á-bi-dil-dil
- 25 5 ḫa-bu-da<sup>urudu</sup>
- 26 3 tùn-sal<sup>urudu</sup>
- 27 3 KIN<sup>urudu</sup>
- 28 1 šu-sar<sup>urudu</sup>

- 29 [ki<sup>1</sup>] Ad-da-kal-la-ta  
 30 0.1.1 7 2/3 sila ši gur ugula bappir hun-gá  
 31 šu-nigín 9 gín 7 1/2 še kù-babbar  
 32 šu-nigín 7.2.3 7 2/3 sila še gur  
 33 [šu-nigín<sup>1</sup>] (blank) guruš  
 34 šu-nigín 3 ha-bu-da<sup>urudu</sup>  
 35 šu-nigín 3 tùn-sal<sup>urudu</sup>  
 36 šu-nigín 3 KIN<sup>urudu</sup> šu-nigín 1 šu-sar<sup>urudu</sup>

col. iii

- 37 šà-bi-[ta<sup>1</sup>]  
 38 177 [guruš<sup>1</sup>]  
 39 á al-ak [ú]-[z]é-a  
 40 1 2/3 gín 20 še kù-babbar  
 41 á giš-ùr-ra  
 42 2 5/6 gín kù-babbar  
 43 á a-šà uru<sub>4</sub>-a  
 44 0.4.4 3 1/3 sila še-numun  
 45 LAGABxKÙ-LAGABxKÙ  
 46 14 1/2 guruš ud-l-šè  
 47 á al-ak ú-zé-a  
 48 1/3 gín á giš-ùr-ra  
 49 1 1/3 gín gud numun-a  
 50 0.2.1 3 sila še-numun  
 51 uš-gíd-da  
 52 a-šà GIŠ.KUŠ.EDIN.LÁ  
 53 168 guruš  
 54 á al-ak ú-zé-a  
 55 1 1/2 gín 20 še  
 56 á giš-ùr-ra

col. iv

- 57 [x x x] x x a-ša [x x x] x a  
 58 [x x še-nu]mun  
 59 [x x x] x  
 60 [x x x n]i  
 61 [x x x n]i  
 62 [x x x gu]ruš  
 63 [x x x t]a ib-[r]i-ri  
 64 [2 ḥa-bu]-da<sup>urudu</sup>  
 65 [2 t]ùn-sal<sup>urudu</sup>  
 66 [2 K]IN<sup>urudu</sup>  
 67 mu-túm  
 68 12 guruš á ud-du<sub>g</sub>-a Si-dù  
 69 šu-nigín 3.0.5 7 1/2 sila <še> gur  
 70 šu-nigín 10 1/2 gín [20] še kù  
 71 šu-nigín 381 1/2 guruš  
 72 šu-nigín 2 ḥa-bu-da<sup>urudu</sup>  
 73 šu-nigín 2 tùn-sal<sup>urudu</sup>  
 74 šu-nigín 2 KIN<sup>urudu</sup>  
 75 zi-ga-àm  
 76 diri 1 1/3 gín 22 1/2 še kù-babbar  
 77 diri 51 1/2 guruš á 6 sila-ta  
 78 lá-ì 2.2.2 6 1/2 sila še gur  
 79 ab-ši-gar  
 80 lá-ì 0.2.2 9(?) (erasure) sila še  
 81 lá-ì 2 ḥa-bu-da<sup>urudu</sup>  
 82 lá-ì 1 tùn-sal<sup>urudu</sup>  
 83 lá-ì 1 KIN<sup>urudu</sup>  
 84 lá-ì 1 šu-sar<sup>urudu</sup>  
 85 ki Ur-<sup>d</sup>Šul-pa-è-ka  
 86 níg-ŠIG-[ak x x]  
 87 mu-ú[s-sa x x]

88 x [x x x x]

(rest destroyed)

#### COMMENTARY

12. The month and day were not entered and consequently a figure could not be given in line 13 nor in the total of man-days in line 33.

18. For the variety of onion called šir-dil, see Civil and Biggs, RA 60 11. It also occurs in Pohl, TuM NF 1-2 No. 161:15 and 24. The Akkadian equivalent is turu (see Landsberger, AfO 18 337).

25. The writing ha-bu-da is worthy of note. The normal writing is ha-bu<sub>6</sub>(KAXGÁNA-tenu)-da in Ur III texts (see Limet Métal p. 210), exceptionally ha-bu<sub>6</sub>(KAXŠU)-da (see Virolleaud, Tablettes économiques de Lagash, Cahiers de la Société Asiatique, 19 [Paris, 1968], Nos. 22:1, 26:4, etc.). The writing ha-bu-da also occurs in ITT 3 5356 and 6 N-T 237 (I owe both references to I.J. Gelb). The tool is discussed in Salonen, Agricultura 143-47.

26. For tūn-sal<sup>urudu</sup> and KIN<sup>urudu</sup> (which often occurs with ha-bu<sub>6</sub>-da), see Limet, Métal p. 231 and p. 216 respectively, also Salonen, Agricultura 155f. and 164ff.

28. The copper tool šu-sar<sup>urudu</sup> is rare in Ur III texts (M. Civil pointed out the occurrence <sup>urudu</sup>šu-sar, ITT 6380:5). It has no connection with the šu-sar which is equivalent to Akkadian pitiltu.

30. Since the measured commodity must be given, it appears probable that ši gur is for še gur.

51. Pettinato, Untersuchungen zur neusumerischen Landwirtschaft, Vol. 1, Die Felder, pt. 2, No. 855, lists occurrences of this field name in Lagash and Umma texts.

52. This field name occurs in CBS 7991 and CBS 8193, writ-

ten a-ša GIŠ.KUŠ.EDIN.LÁ.A. I owe this information to David I. Owen.

70. The total of silver balances only is one omits [20] še in this line.

77. Six silas of grain a day was the amount most commonly paid. See, for example, Sauren, "Zwei Arbeitstexte aus Umma," *Orientalia Lovaniensia Periodica* 1 (1970), p. 41 and Kang, SET 2, No. 71.

79. The meaning of ab-ši-gar is not clear to me in this text. In other passages it usually follows amounts of silver and the equivalent in purchased products (expressed as še-bi ...) or the amount per shekel when the amount is more than one *sekol* (expressed as .. še-gur-ta), as pointed out by Jacobsen, AJSL 55 420-21. In addition to the passages cited by Fish, AJSL 55 315 (Pohl, TuM NF 1-2 99, Fish, Catalogue p. 124, No. 36, and AJSL 55 315), the following published Nippur occurrences can be added: 3 gín kù-babbar / še-bi 4.0.0 še-gur / ab-ši-gar (Oppenheim, Eames S 2), 10 gín kù-[babbar] / 1.1.4 <še>(?)-gur-t[a](?) ab-ši-gar-r[a] (Çiğ and Kizilyay, NRVN 1 202), [x gín kù-babbar / 1.0.0 še gur ab-š[i-g]ar (Çiğ and Kizilyay, NRVN 1 201) and 1.0.0 še gur ur<sub>5</sub>-šè / máš 1 gur 1.4-ta / 60 (sila) i še-bi / 6 gur / ab-ši-gar (Pohl, TuM NF 1-2 107). Similar occurrences are in CBS 8341, CBS 8353, and CBS 9958, to be published by David I. Owen (whom I thank for allowing me to see his copies). It is noteworthy that with a sole exception in a Lagash text (Sauren, *Wirtschaftskunden ... usée d'Art et d'Histoire* in Genf, No. 29, a text dealing with dates), the expression seems limited to Nippur accounts.

## FOOTNOTES

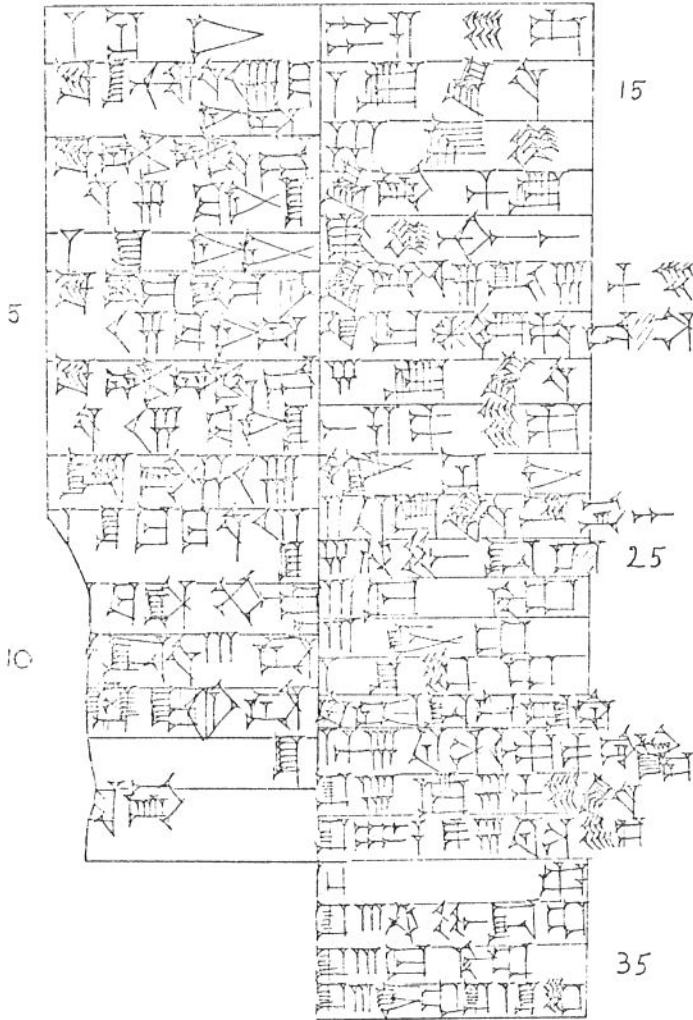
\* I have at various times discussed this document with my colleagues M. Civil, I.J. Gelb, J.-P. Grégoire, and David I. Owen and I gratefully acknowledge their help and advice.

1. Published Nippur documents of a similar kind are the following: Pohl, TuM NF 1-2 No. 168 (laborers for field work); No. 175 (laborers; my attribution of this document to Nippur is based on a personal name with Nusku as an element); Nos. 215 and 218 (account of wool); MCS 7 p. 12 (account of dates); BE 3 83 (laborers for field work).

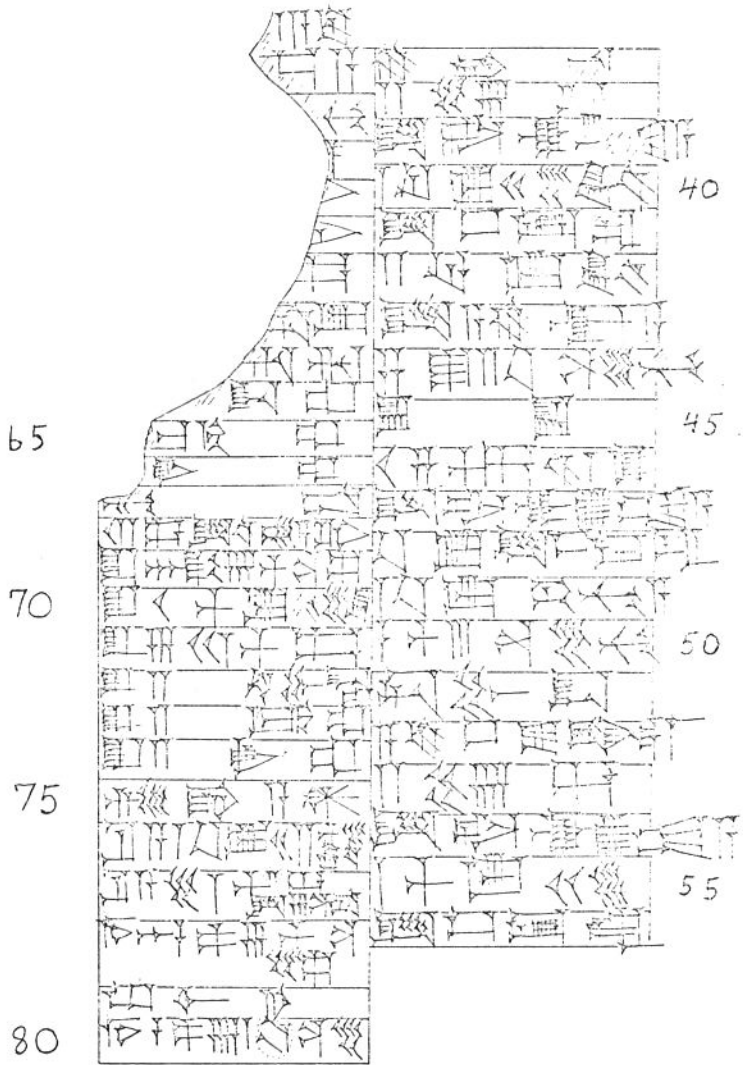
2. The tablet has been in an American collection for a number of years. I am grateful to the owners for permission to publish it.

3. On balanced accounts in general, see the useful information given by Curtis and Hallo, "Money and Merchants in Ur III," HUCA 30 (1959) 103-39.





Obverse



Reverse



Left Edge