

Accounting Historians Journal

Volume 13
Issue 2 Fall 1986

Article 13

1986

Accountant in the Bolivian jungle

John Freear

Follow this and additional works at: https://egrove.olemiss.edu/aah_journal

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Freear, John (1986) "Accountant in the Bolivian jungle," *Accounting Historians Journal*: Vol. 13 : Iss. 2 , Article 13.
Available at: https://egrove.olemiss.edu/aah_journal/vol13/iss2/13

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

The Accounting Historians Journal
Vol. 13, No. 2
Fall 1986

John Freear
UNIVERSITY OF NEW HAMPSHIRE

AN ACCOUNTANT IN THE BOLIVIAN JUNGLE

Abstract: In January, 1900, Henry l'Anson applied, successfully, for the position of accountant at a rubber plantation in Bolivia. He and his wife journeyed there by steamship, steam launch, and canoe, to find a less than hospitable welcome. l'Anson's professionalism was offended by the condition of the plantation's accounts, and he was disconcerted by the prices he was charged for food. He complained, was insulted, threatened, and, finally, he and his wife were obliged to return to England. There, he found that he had been dismissed. This article is based wholly on his undated statement made in connection with a lawsuit he took out against his former employers.

Introduction

Henry l'Anson's Bolivian adventure began in London in January, 1900, when he read an advertisement in the *Daily Telegraph*. A Bolivian rubber-producing firm sought an accountant "with a good knowledge of South America" to replace the existing accountant at their principal rubber plantation at Cachuela Esperanza,¹ Department of Beni, Bolivia. What follows is taken from an undated statement (presumed to have been made in early 1901) by Henry l'Anson in pursuit of a claim for damages against that firm, Suarez & Co. All the quotations in this article are taken from l'Anson's statement, which came to light amongst the personal effects of one of his descendants, some eight decades after the events described here had occurred.

The narrative is incomplete, as I do not have the defendants' statement, nor have I been able to discover the final outcome of the suit. Yet, in Henry l'Anson's statement, expressed in matter-of-fact language, we do have an unusual, and first-hand, account of the intrepidity of a late Victorian accountant and his wife, in the face of disappointment, discomfort, disease and financial distress.

The Interviews

In January 1900, Henry l'Anson visited the London offices of Suarez & Co., which had advertised for an accountant, to seek

further details of the position. Two of the owners of the firm, Pedro and Blanco Suarez, informed him that the position was at Cachuela Esperanza, Bolivia, and that the accountant currently there had managed to save about £2,000 during his employment with them. They further informed him that the "necessities of life" were always obtainable, although luxuries were generally impossible to procure in Bolivia.

At the interview, I'Anson must have expressed his concern about the area's reputation for unhealthiness, for Pedro Suarez was at pains to point out that he had himself married "an English lady" whom he had taken out with him to the plantation, where she had remained for some time "without either of them suffering ill effects from the climate." This, Pedro Suarez quoted "as an example of the incorrectness of the reputation for extreme unhealthiness that is generally accorded to the fluvial regions of Bolivia." However, after careful questioning by I'Anson he "acknowledged that one or two of their employees had contracted fever so badly that they had to be sent home," but added that "the fever was not contracted in the neighbourhood of Cachuela Esperanza, but the climate there was such that fever previously contracted was not easily shaken off."

I'Anson was further assured by the owners that he could obtain whatever furniture he needed in Bolivia, and that should he want any particular belongings, these "could most easily be sent out to him." Correspondence and goods bound for Cachuela Esperanza were sent by steamer up the Amazon to Santo Antonio, "where they had to be transhipped over a few rapids and shallows by boats to the plantation, above which the river again became navigable by steam launches." However, as the connections between steams and boats often entailed a wait of some weeks in Santo Antonio, "which was unhealthy, they had resolved to prevent the chance of any of their employees catching fever there by sending them out by a different route." Cachuela Esperanza "was too small to be marked on any map, but was about two days journey from Trinidad, the latter place being the Capital of the Province and distant from the well known centre of Cochabamba about ten days by mule or river."²

After a second interview, I'Anson was informed that his testimonials and references were "excellent in every respect" and he was offered the appointment as an accountant at a salary of £25 per quarter. He had already made enquiries as to the standing of

Suarez & Co., which proved to be satisfactory, and so on 7th February, 1900, he signed a contract of employment with the firm.

Arrival at Cachuela Esperanza

At the end of February, 1900, Henry l'Anson and his wife set sail from Liverpool on the *S.S. Oravia*, bound for South America. At the time he was suffering from influenza, but, against his doctor's advice, he "determined to comply to the letter with his contract" and left, as planned, for South America.

On arrival at Cochabamba, via Valparaiso, Chile, difficulties of every kind beset them. Had it not been for the kindness of a "stranger countryman," a Mr. Barber, the firm's agents would have sent them on their way "utterly unequipped." On 16th May, 1900, l'Anson and his wife left Cochabamba, and "had to travel through swamps and jungle — without sight of a house — until 28th May, when they reached the river and waited for canoes until 5th June; embarking then, finally reached Trinidad on the 21st, and there they took a steam launch to the first rapid . . . and changed again to a small canoe for two days, and [on] 7th July reached Cachuela Esperanza after 129 days travelling."

l'Anson had sacrificed comfort throughout to expedite the journey, and, on arrival, was complimented on his quick passage. He later learned that he and his wife "were almost the first employees to arrive who were able to walk up to the house."

The l'Anson's reception at the plantation disappointed them. They were accommodated in a bamboo shed and were without washing utensils for two days — "even the table and chair to which he was entitled by his contract were not obtainable." However, after he "had taken the measure of his surroundings, and worked up back accounts," l'Anson asked the manager of the plantation why he had been charged at "siege prices" for goods he had been obliged to buy at the store. He received the unsatisfactory reply that "it was the custom of the firm". He complained that this was "not right and fair" but he postponed further action "while he enquired into details."

As he worked on the books, l'Anson was disconcerted by the "complete absence of all vouchers, and on looking into one transaction, found that an entire page had been torn out of the journal." With masterly understatement, l'Anson observed that "this style of work did not suit [him] at all; his remonstrances, however, were met with the remark that he knew nothing about book-keeping, and

the following day the books were taken out of the office into the Manager's house, who sent word that he was having them written up there." l'Anson was re-assigned to the more menial task of checking and calculating invoices.

Insults, Protests and Violence

On 6th September, 1900, l'Anson wrote a letter of protest to Nicholas Suarez, the head of the firm, who was "some days journey up river," but otherwise left himself entirely in the hands of the plantation manager "hoping and waiting for any change in affairs which he was powerless to bring about." To add to his discomfort, the other employees, encouraged by the manager's treatment of l'Anson, "took to making audible remarks in Spanish to each other about the English." l'Anson stood this for a short time "until three of them saw fit to stand outside his door after office hours and to insult him by passing insulting remarks about himself and the English generally." l'Anson went outside and asked them what they meant, at which one approached him threateningly. l'Anson knocked him down, the others immediately left, and l'Anson wrote a letter of complaint to Suarez & Co.

Departure from Cachuela Esperanza

Suarez & Co.'s response to l'Anson's letter was extreme. The l'Ansons were "forcibly turned out of the Cachuela Esperanza on 13th September, 1900, by the *mayor domo* (the head of the native workers) and several native indians, acting on the manager's orders." They were also presented with an account, and supporting invoices, of the goods which they had purchased from Suarez & Co. during their stay. They went to a nearby settlement, Bella Vista, on the border with Brazil, where the only accommodation was an unused Custom's Shed. There they remained until 10th October, 1900, living "on the barest of food." From there, the l'Ansons were able to arrange a meeting with Nicholas Suarez, the head of the firm. They traveled up river by steam launch to his home on 23rd October 1900 where l'Anson laid a complaint against the plantation manager. Nicholas Suarez offered l'Anson the managementship of another plantation, but shortly afterwards said that it was "no fit place for a white man to live in, much less a lady," and the offer was dropped. Instead, it was decided that the l'Ansons should return to London, report to the firm's representatives there, and take instructions. As the l'Ansons departed by launch, they

were handed a draft for £170, to cover the expenses of the journey back to England, in return for which l'Anson signed a bill which acknowledged his indebtedness to the firm for the goods he had bought at Cachuela Esperanza, and for the £170.

As Henry l'Anson emphasized in his statement:

it was impossible for anybody to live on any such Settlement as the Cachuela Esperanza, excepting on sufferance of the owners of the Settlement. It is impossible to leave the place without money, and not even then without the permission of the owners, as they control all the canoe and mule traffic for practically hundreds of miles around. . . . It is necessary to thoroughly understand the absolute impossibility of living or travelling in this country, unless it is done under the protection of a large trader. . . . and travelling with their goodwill. No supply of ready money would be likely to make it possible, as, in such regions, the trading firms are absolute despots.

For these reasons, although he had protested about siege prices and the amounts charged to him at the time of his forcible removal, he was unable to prevent the charges from being made, even though the contract required Suarez & Co. to provide him with food and necessaries. As l'Anson described it:

their system was, nominally, to make [the employee] an allowance per month for food and necessaries, and then to charge enormous prices for everything supplied so that, whatever the allowance was nominally, they could so inflate the prices that there was bound to be a considerable balance due to them out of his salary.

l'Anson said that he had no choice but to sign an acceptance of these debts, and added that even if Nicholas Suarez "had insisted upon . . . giving him a bill for 100% interest, [he] would have been positively compelled to have signed it, or else have died in the swamp."

Return to London

l'Anson and his wife arrived back in Liverpool on 9th January, 1901. There they rested for a few days, "being somewhat exhausted," then returned to London. They estimated that, quite apart from the debt that had been incurred in Bolivia, they had been

obliged to spend at least another £100 “to obtain anything in the way of even comfort or luxury on their travels.” Further, they learned that their bank account in London had been credited with only two quarterly salary payments, whereas l’Anson’s personal account with Suarez & Co. showed three.

l’Anson presented himself at the London offices of Suarez & Co., to find that they regarded him as having been dismissed from their employ. As evidence of this, they produced the bill which Nicholas Suarez had required l’Anson to sign. l’Anson must have disputed vigorously this interpretation of his actions, as the head of the London office eventually invited l’Anson to “take action against [Suarez & Co.] which he said had often been threatened and by people who referred to their Bolivia connection as a ‘shambles.’”

At this point the story ends. Was l’Anson successful in his claim against Suarez & Co.? I hope so . . . but not all stories have happy endings.

FOOTNOTES

¹Cachuela Esperanza, roughly translated, means “Hope Rapids”.

²Cachuela Esperanza is to be found in North East Bolivia, close to the Brazilian border, at approximately 65.5° W, latitude 11.5° S.