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## THE ROLE OF ACCOUNTING PRACTICES IN THE DISEMPOWERMENT OF THE COAHUILTECAN INDIANS

*Abstract:* This paper argues that a complex of accounting measures — account books, inventories of accumulated wealth, and detailed instructions for production performance — were used to inculcate Western values into the native population located at five Franciscan missions along the San Antonio River in New Spain (present-day Texas) from 1718 to 1794. Bolstered by the need to alleviate communications problems caused by extreme isolation, the missionaries constructed detailed mission documents that described the acquisition of scarce resources, reported the aggregation of material and spiritual mission wealth, and controlled daily production performance of the native population. In short, the resulting mission economic system, which held the Indians to certain notions of accountability, primarily by restricting their choices, nourished the Western view of income distribution based on effort. We propose that these procedures ultimately caused the Coahuiltecan to abandon their native beliefs, and gradually, to be absorbed into Spanish society. The 150 Coahuiltecan tribes ceased to exist as a distinct culture by the early 19th century. The exploitation and ultimate subjugation of the Coahuiltecan Indians parallels strikingly subsequent developments in Canada, Australia, and the Scottish Highlands.

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## INTRODUCTION

This paper examines the extent to which accounting practices employed by the Franciscans during the San Antonio mission era (1718-1794) in New Spain (present-day Texas) enmeshed not only the indigenous peoples, the Coahuiltecan Indians, but also the missionaries themselves in particular webs of power. We argue that the dual economic paradigms of material wealth accumulation and income distribution based on effort, expressed through the language of accounting, extracted power from the indigenous population and led them to exchange their native beliefs for Western values.

Extant records suggest that isolation prohibited effective communications between the missionaries and both their secular and religious superiors. To counter this problem, the missionaries utilized three forms of accounting measures: account books, inventories of accumulated wealth, and detailed instructions for production performance. The resulting mission economic system reflected the dual-relationships of high trust that existed between the missionaries and their superiors and low trust that existed between the missionaries and the Indians.

Account books provided a monetary record of mission support activities. Crown contributions were limited and the transport of material goods was problematic. Thus, the efficient use of scarce resources remained a pressing issue throughout the mission era. Although the account books depicted financial transactions regarding the annual fulfillment of temporal needs, audits by superior authorities were sporadic at best.

Audits of a different nature — the creation of inventories — were used by the Franciscan hierarchy to measure the results of mission activities and to maintain some element of control over the missionaries in the field. Such tabulations, which detailed both spiritual assets (number of natives baptized) and secular assets (physical structures, agricultural products, and livestock accumulated), reflected the importance placed by Western societies on economic wealth accumulation and the concomitant disregard for the essential elements of the native culture.

Lastly, the missionaries developed detailed instructions that performed the same function as a modern-day budget system regarding the rationing of scarce supplies, the efficient use of raw materials to produce economically valued goods, the rewarding of appropriate behavior with material goods, and the ordering of time and space through a system of time that demanded conditioned responses to mission bells throughout the

day. These instructions offered guidance to both the missionaries and natives on how to behave more efficiently and effectively in Western terms.

We argue that the institutionalized accounting activities conducted at each mission were deployed to extract power from the indigenous population. Inventories of mission property by Spanish superiors were only conducted sporadically. In contrast, the Indians were closely supervised and held to certain notions of accountability that aided in the imposition of desired behavioral patterns on the native population. We propose that these procedures ultimately altered the Coahuiltecan's view of themselves as human subjects, caused them gradually to be absorbed into Spanish society and, by the early 19th century, cease to exist as a separate culture. We suggest that the use of accounting procedures to inscribe into measurement unequal power relations predates by a century similar activities conducted by British authorities to dispossess the Aboriginal populations in the Canadian provinces, the Scottish Highlands, and the Australian Western Desert.

The remainder of the paper is organized as follows. First, we discuss as background the utilization of accounting measures in the abrogation of Aboriginal peoples by the British in the 19th century. Then we offer a brief history of the San Antonio missions. We next identify key characteristics of the mission accounting practices and suggest how each may have contributed to the decline and ultimate elimination of the Coahuiltecan culture in New Spain. In conclusion, we attempt to integrate the historical practices uncovered with modern ideas of accountability and then offer a brief comparison of the Spanish and British colonization efforts. Suggestions regarding possible future research close this section.

#### BRITISH COLONIAL ACCOUNTING PRACTICES DURING THE 19TH CENTURY

Numerous authors [Chew and Greer, 1997; Gibson, 2000; Neu, 2000a and 2000b; Walker, 2003] argue that notions of accountability emerge from 19th century colonial accounting practices that were developed "to answer for the execution of responsibilities" [Gibson, 2000, p. 297]. Colonization was viewed as an opportunity to control a group of people who "require and beseech domination" [Said, 1993, p. 8].

The accounting techniques utilized in Canada created the mechanisms through which the distant colonial powers trans-

lated their imperial objectives into practice. "Like a map, accounting calculations construct[ed] a certain image of distant domains, thereby both problematizing certain issues and framing possible interventions" [Neu, 2000a, p. 270]. The ensuing accounting numbers were not neutral, however. Neu [2000a, p. 273] suggests that accounting measures created incentives that were central to achieving the dual British goals of containment of the indigenous people on the North American continent and appropriation of the land and its outputs by the settler society. Thus, accounting techniques helped the colonial government not only to appropriate land, but also rationalize unequal exchanges through the measurement of value implicit in the exchanges [Neu, 2000b, p. 176].

Chew and Greer [1997] and Gibson [2000] argue that the economic paradigm of material wealth accumulation, expressed through the language of accounting, was also partly responsible for the historic dispossession of the Australian Aboriginal people. Gibson [2000, pp. 290-291] suggests that the extant accounting practices minimized societal values that could not be quantified in terms of the accumulation of economic goods and fostered a perception that cultures that do not value the accumulation of economic goods are unworthy and thus in need of change.

Similarly, Walker [2003, p. 843] notes that accountants facilitated the dispossession and acculturation of a large segment of the Highland and Island population of Scotland during the mid-19th century. Repeated bankruptcies among the landed class caused accountant-trustees to take actions that focused on the dual financial goals of maximizing estate revenue while disposing of sufficient lands to satisfy creditors. Financial accounting measures imposed economic rationality on the ensuing solutions and caused the traditional culture of the Scottish Gaels to be discounted as the product of an inferior civilization.

We argue that the crude accounting practices utilized in the San Antonio missions created similar consequences. Measurements reflected both secular goals guided by Western notions of wealth accumulation and religious activities guided by alternative assumptions. The ensuing system of accounting measurements implemented by the missionaries attempted to control the nomadic behavior of the Indians and to instill into this non-ownership culture an acceptance of the Western notion of economic wealth accumulation. Thus, the missionary actions within this accounting context contributed to the dismantlement of the indigenous culture.

## SAN ANTONIO MISSIONS

The San Antonio missions owe their existence to the combined efforts of the Spanish explorers and the Franciscan Friars. Searching for the Seven Hills of the Aijados, where gold was believed to be so plentiful that “the natives, not knowing any of the other metals, make of it everything they need”, the Spaniards gradually explored the Texas Province after Pineda charted the Gulf coast from Florida to Tampico in 1510 [Bolton, 1912, pp. 1-3]. Following the 1537 edict of Pope Paul III that Native Americans are “truly men capable of understanding the Catholic faith” [Fisher, 1998, p. 1], Franciscan friars accompanied the explorers “to the remotest corners of New Spain in search of souls to save” [Ortega y Gasca, 1979, p. 148]. The San Antonio River was discovered on one such expedition. Fray Damian Massanet wrote on June 13, 1691, “I named this place San Antonio de Padua, because it was his feast day. In the language of the Indians, it is called Yanaguanna” [Noonan Guerra, 1987, p. 8].

*The Region:* The San Antonio River was viewed as an excellent site for colonization and evangelizing. On May 14, 1716, Fray Isidro Felis de Espinosa described the San Antonio River mission site as follows:

[The location] is very desirable and favorable for its pleasantness, location, abundance of water, and multitude of fish. It is surrounded by very tall nopals, poplars, elms, grapevines, black mulberry trees, laurels, strawberry vines and genuine fan-palms. There is a great deal of flax and wild hemp, an abundance of maiden-hair fern and many medicinal herbs. . . . [S]even streams of water meet. Those, together with others concealed in the brushwood, form at a little distance its copious waters, which are clear, crystal and sweet. In these are found catfish, sea fish, piltonte, catan and alligators. . . . This place . . . is enticing for the founding of missions and villages, for both its plains and its waters encourage settlement [Tous, 1930, pp. 9-10].

*The Actors:* Three groups of actors, representing the church, the state, and the native population, interacted at the San Antonio site.<sup>1</sup> Each attempted to control their environment by achieving

<sup>1</sup>A military and civilian population also impacted the Texas provincial environment. Mission activities were supported by the actual and symbolized power

sometimes-conflicting goals.

Missionaries were the first group. As followers of St. Francis of Assisi, the missionaries combined an active apostolate, especially the poor and needy, with a life of celibacy, obedience, personal poverty, and prayer [Habig, 1968a, p. 23]. Two apostolic colleges located on the northern boundary of the populated area of Mexico — the Colegio Apostolico de Santa Cruz de Queretaro, founded in 1683, and the Colegio de Nuestra Senora de Guadalupe de Zacatecas, founded in 1707 — trained resident friars, previously ordained as priests, for frontier service [Fisher, 1998, p. 3]. This training included “lectures on Indian languages, moral theology, mission administration, [and] conferences on ‘the art of converting, catechizing, and instructing’ the natives” [Almaraz, 1979, p. 54]. The apostolic colleges of New Spain functioned under the supervision of the commissary general of the Indies [Leutenegger, 1973, pp. 3-4].

Fray Juan Agustin Morfi [1783, p. 209] notes that the missionaries in the Texas Province espoused one goal: “to lead [the Indians] to embrace Christianity, wherein they would find true happiness. For this purpose it was that [the Indians] were entreated to abandon their wild and anti-social lives, and to desire to live in society in the future, congregated, like the Spaniards in

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residing in the presidio. Military personnel protected missions, helped missionaries construct buildings and clear fields, instructed Indians on manual labor, protected supply convoys and travelers between the Rio Grande area and East Texas settlements, guarded settlements, and subdued recalcitrant Indians [De Leon, 1979, p. 24; de la Teja, 1988, pp. 33-34].

Soldiers, who enlisted for ten years, typically took their families to new posts or married into a family in the civilian settlement, acquired land and livestock, and settled permanently in the area at the end of their tour of duty [de la Teja, 1991, pp. 30-31]. The Alarcon expedition, that founded the Presidio San Antonio de Bexar on May 5, 1718, included 34 soldiers, seven of whom brought their families [de la Teja, 1991, p. 31]. Virtually all of these military recruits were “mulattoes [offspring of Spanish-Black unions], lobos [Indian-Black unions], mestizos [Spanish-Indian unions], and coyotes [Indian-Mestizo unions]” [de la Teja, 1991, p. 33].

The villa of San Fernando was founded in 1731, when a group of 56 Canary Islanders arrived to take possession of land promised them by the Crown [Tinkle, 1965, p. 10]. In addition to the Canary Islanders, a racially mixed group of craftsmen, merchants, and other pioneers from the interior provinces of Coahila, Saltillo, and Nuevo Leon, seeking a better life, settled Bexar [de la Teja, 1991, pp. 29-30]. Fray Juan Agustin Morfi [1783, p. 79] wrote of town conditions in 1779, “On the west bank of the San Antonio river is situated . . . a town so miserable that it resembles a most wretched village.” The environment was harsh: many couples lost half or more of the children born to them [de la Teja, 1988, p. 108].

a town". To accomplish this goal the missionaries assembled the Indians in settlements called *reducciones*. Here, the Indians could be converted to the Catholic faith, weaned from social practices deemed incompatible with Christian morality, and instructed in artisan crafts, agriculture and self-government [de la Teja, 1988, pp. 17-18]. Almarez [1979, p. 55] notes that the typical Spanish mission included a church and a complex of ancillary structures enclosed by a fortified wall. Each mission also owned a large farm outside the compound and, at some distance, a cattle ranch. The mission complex became the source of institutionalized activity, as well as the spiritual center for the natives it served.

Agents of the state were the second group of actors. The missions, along with the nearby presidio and villa, could not have survived on the frontier without the financial support of the Crown. Following an "aggressive-defensive" policy, Spain initially established the mission-presidio complex as a barrier to protect the Imperial mining interests in New Spain from the threat of French encroachment [Myres, 1969, p. 10] and later as a deterrent to the Apaches, "enemies of every living being" [Morfi, 1783, p. 243]. The plan initially adopted by the Crown called for the settlement of Indians in missions with a limited military presence and at minimal cost to the Crown [de la Teja, 1988, p. 46].

The Viceroyalty of New Spain provided resources in three ways. First, the Crown bore the initial expense of furnishing the church, providing agricultural and other domestic tools, and sending European livestock, such as *Ganado mayor* (cattle, horses, oxen) and *Ganado menor* (sheep, goats, swine) into the areas to be colonized [Habig, 1968a, p. 18; Thonhoff, 1998, p. 64]. The Crown also granted land, held in trust by the Church, to all Indians who pledged their allegiance to Spain [Torres, 1993, p. 4] and outright to Spanish colonists who agreed to settle near the presidio [de la Teja, 1988, p. 93]. Finally, the Crown offered ongoing support to the mission-presidio colonial system by providing an annual allotment of 450 pesos to each missionary [Almarez, 1979, p. 64] and 300 pesos to each soldier [Almarez, 1979, p. 68] serving on the frontier.<sup>2</sup>

The Indians were the third group of actors. Mission Indians

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<sup>2</sup>The individual missionaries did not receive the annual allowance of 450 pesos. It was given to the Apostolic Syndic of the College, who paid the bills for supplies sent to the missions.



came from 150 culturally diverse tribes who lived in small family gatherings, each speaking a unique dialect. Known collectively as Coahuiltecos, the indigenous peoples were hunter/gatherers, who moved with the seasons as food availability dictated [Torres, 1993, pp. 10-11]. Fray Massanet noted in a letter to the viceroy on July 15, 1690, that the Indians “live in a barbarous way on the land, for they have no fixed abode. They neither sow nor have any seeds. Their food is the fruits of the earth and herd of buffalo” [Morkovsky, 1979, p. 121].

Gibson [2000, p. 293] notes that such hunter/gather societies were heavily dependent on mobility for survival. Thus, land ownership, physical shelters, and personal possessions were minimal, as whole communities needed to carry everything they owned as they moved from one location to another. These communities were unfamiliar with the Western preoccupation with wealth accumulation: they viewed themselves as custodians, not owners of the land [Gibson, 2000, pp. 290-294].

The Coahuiltecos did not possess a moral stricture that included regular worship of a god as a community exercise. Collective celebrations of both joy and sorrow, called *mitotes*, did occur periodically. Fray Jose de Solis offered the following description in 1767:

For their *mitotes* [the Indians] build a great fire and dance about it, day and night, without stop. These *mitotes* last three days and three nights. . . . They have several saints in whose honor they held these *mitotes*: one is the god Pichini; another the saint Mel. Of these they ask, through their superstitious dances, victory over their enemies, success in their campaigns, abundant crops, or good luck in hunting deer, bison, and bear [Forrestal, 1931, pp. 12, 21].

Chew and Greer [1997, p. 285] suggest that Aboriginal communities were bound together by complex kinship systems that denoted specific rights and duties, and thus, offered guidance to individuals on how to behave. Unlike Western societies, Aboriginal peoples did not develop market, legal, and political structures to co-ordinate social interactions [Chew and Greer, 1997, pp. 285-286]. The Coahuiltecos, like Aboriginal communities elsewhere, considered formal controls unnecessary.

*The Founding of the Missions*: Habig [1968a, p. 29] suggests that Queretaran missionary Fray Antonio de San Buenaventura y Olivares is the “true father of the idea of founding of a mission

and the establishment of the nucleus for a civil government on the San Antonio River". Fray Olivares began a campaign to build a mission on the San Antonio River after being introduced to the area on a 1709 expedition. In November, 1716 he proposed to the new viceroy, the Marques de Valero, Don Baltazar de Zuniga, that the movable assets from the largely unsuccessful mission San Francisco Solano be transferred from the banks of the Rio Grande north to San Pedro Springs. The viceroy agreed and appointed Don Martin de Alarcon as governor of Texas and head of an expedition to take settlers, missionaries, soldiers, and livestock to establish a presidio and mission on the San Antonio River [Habig, 1968a, pp. 33-37]. Over a year later, on May 1, 1718, Fray Olivares broke ground for Mission San Antonio de Valero [Noonan Guerra, 1987, p. 11]. Fray Pedro Perez de Mezquia described the site in his diary on May 6, 1718, "The mission of the reverend father is near the first spring, half a league from a high ground and adjoining a small thicket of live oaks, where at present he is building a hut" [Hoffmann, 1931, p. 318].<sup>3</sup> Morkovsky [1979, p. 127] notes that within eight months the mission had gathered Indians from the Payaya and Pamaya tribes.

Fray Antonio Margil de Jesus of the College of Zacatecas founded the second San Antonio mission. He had become enamored with the area after retreating to San Antonio from an East Texas mission in 1719 when France declared war on Spain and invaded East Texas [Morkovsky, 1979, pp. 129-131]. On December 26, 1719, Fray Margel de Jesus wrote a letter to the governor, Joseph de Azlor Virto de Vera, the Marques de San Miguel de Aguayo, asking permission to establish a Zacatecas mission:

There is already a tribe of numerous Indians, called panpoas, who have always been feared by the other Indians in this area. . . . Having seen the harvest corn at Mission San Antonio, they too would like to sow much corn. . . . We already have church furnishings and a statue of Senor San Joseph [which was given to us] on condition that it would be used for a mission having the title of St. Joseph. . . . But, as you well know, in order to plow and sow we need some yokes of oxen and some corn. From the missions among the Tejas we took only the church goods and the necessary food supply. . . . We

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<sup>3</sup>A league is a measure of distance where one league equals approximately 2.4 miles [Habig, 1968b, p. 28].

venture to beg you to come to our aid by supplying some oxen which have been used for work in the field by the soldiers in the local presidio and villa, with two or three yokes and some fanegas of corn. With these a beginning can be made to get the land ready for the present [Leutenegger, 1979, pp. 110-114].<sup>4</sup>

The Marques agreed and commissioned Captain Juan Valdez of the Presidio of San Antonio to locate a suitable site. On February 23, 1720, overcoming the objections of Fray Olivares that a second mission was unnecessary, Valdez went south from Mission San Antonio, measured three leagues along the river bank (in compliance with the Law of the Indies), and selected a site on "an elevated, spacious, and very level plain" [Habig, 1968a, p. 85]. The Mission San Jose y San Miguel de Aguayo was officially founded on March 13, 1720, and land and water rights were given to the Pampopa, Suliejame, and Pastia tribes.<sup>5</sup>

The final three San Antonio missions, Mission Nuestra Señora de la Purisima Concepcion de Acuna, Mission San Juan Capistrano, and Mission San Francisco de la Espada, opened on the banks of the San Antonio River on March 5, 1731. The missionaries moved members of the Pacao, the Pajalat, and the Pitalac nations, along with any portable chapel furnishings and herds of livestock, 150 leagues from their former East Texas home to San Antonio [Morkovsky, 1979, p. 138; Fisher, 1998, pp. 39, 77-78, 87]. The relocation of these missions marked the end of a 40-year period in which missionaries from the College of Queretaro unsuccessfully attempted to colonize the Tejas Indians in East Texas [Winfrey, 1965, p. 104]. Table 1 lists some of the Indian tribes associated with each mission.

*Mission Expansion and Decline:* The San Antonio missions flourished for several decades, reaching a peak population of 1,173 in 1762 before contracting to 269 at the time of secularization in

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<sup>4</sup>A fanega is a dry measure equal to 1.575 bushels [Barnes, Naylor and Polzer, 1981, p. 69].

<sup>5</sup>The Reverend Padre Fray Jose de Solis on April 6, 1767, spoke of Mission San Jose as follows: "This mission is so pretty and in such a flourishing condition both materially and spiritually, that I cannot find words or figures with which to express its beauty" [Forrestal, 1931, p. 373]. Fray Morfi [1783, p. 95] agreed, reporting of his 1779 visit, "It is, in truth, the first mission in America, not in point of time, but in point of beauty, plan, and strength, so that there is not a presidio along the entire frontier line that can compare with it."

**TABLE 1**  
**San Antonio Missions and the Indian Tribes**  
**Served by Each Mission**

*San Antonio de Valero:*

Coco	Sama
Hierbipiame	Scipxame
Jarame	Tamique
Karankawa	Tecame
Kiowa	Tops
Pamaya	Tov
Pampoa	Xaraname
Patagua	Yprande (Apache)
Pamaya	Yute
Payata	Zana

*San Jose y San Miguel de Aguayo:*

Aguesalla	Pastia
Canama	Postito
Cana	Suliajame
Gentile Barrados	Tacame
Mesquite	Xaunaes
Pampopa	Xaraname

## San Nuestra Senora de la Purisima Concepcion:

Alobja	Pitalac
Borrado	Sanipao
Manos de Perro	Sciquipile
Pacao	Tacame
Pajalate	Toareque
Paxalote	

*San Juan Capistrano:*

Marahuiayo	Piguique
Orejone	Pitalaque
Pacao	Sayopine
Pajalat	Theloja
Pamaque	Tolujac
Pasnaca	Venado

*San Francisco de la Espada:*

Alasapa	Pacao
Archahomo	Pampopa
Barrado	Pauache
Chayopine	Pausane
Maraquita	Tacame
Mescale	Titijaya

Sources: Morfi [1783], Tinkle [1965], Winfrey [1965], Habig [1968a], Casso [1979], Morkovsky [1979], and Fisher [1998].

1794. Table 2 contrasts the population of the missions with that of the presidio/villa during the 18th century.

**TABLE 2**  
**Population of San Antonio River Area**  
**1710s-1790s**

Approximate Dates	Population of Missions	Population of Presidio(Fort)/ Villa(Village)	Approximate Totals
1710s		50	50
1720s	573	200	770
1740s	1,105	437-560	1,600
1760s	1,173	514-661	1,760
1770s	773	1,351	2,120
1780s	554	1,463	2,020
1790s	269	1,600	1,870

Sources: Habig [1968a], Morkovsky [1979], De la Teja [1988] and Torres [1993].

Several factors contributed to the decline of the missions. Death and desertion in the face of frequent epidemics of small pox, measles, and cholera and attacks by marauding Apache and Comanche bands periodically depleted the mission population [Habig, 1968a, pp. 91, 138; Diekemper, 1979, p. 43; Fisher, 1998, 11].<sup>6</sup> The inability of the missionaries to develop an appropriate religious motivation led some Indians to disappear in good times as well [Castaneda, 1936, p. 373]. Winfrey [1965, p. 112] and Torres [1993, p. 24] suggest that the natives found it particularly difficult to resist the temptations of their nomadic life in the spring when traditional *mitotes* were held. To a certain extent, the missionaries relied on the resident soldiers to inspire loyalty to the mission life among the Indians. According to the *Guidelines for a Texas Mission*, it was considered part of the missionary's task to "from time to time . . . journey to the coast

<sup>6</sup>Fray Mariano de los Dolores y Viana recounts an occasion when the mission Indians assisted the villa and the presidio in repelling a large Apache force. "On June 30 of this year [1745], a large number of Apaches came at dawn and entered this Presidio of San Antonio and the Villa of San Fernando; the Spaniards of the presidio and villa were taken by surprise, as this had never happened before. Being quickly informed, with speed and force the Indians of this pueblo [Mission of San Antonio] rushed in with arms and horses to resist the Apache enemy. . . . The enemy was put to flight; some were killed and others wounded [Leutenegger, 1985, pp. 46-48].

and bring back the fugitives, who regularly leave the mission” [Anonymous, 1760, paragraph 80].<sup>7</sup>

In 1778, a government ruling hastened the demise of the missions. Teodoro de Croix, Commandant General of the Interior Provinces, issued a decree declaring all unbranded stock (*mestenos*) to be the property of the Crown. He imposed a fee of four reales per head on anyone who took or slaughtered any such cattle [Habig, 1968a, p. 63; Myres, 1969, p. 37]. Most of the mission cattle were unbranded; thus, the decree deprived “the missions of a major source of income” [Myers, 1969, p. 13].<sup>8</sup> Fray Jose Franco Lopez wrote in 1785:

Commander General in 1778. . . . declared that all wild or unbranded cattle within his jurisdiction belonged to the royal treasury . . . Thus he opened the door to numerous irregularities. . . . It is not easy to ascertain who has eaten or killed off the most. It may be the Apache Indians who, on a moderate estimate, account for at least 20 head a day. It may be the Spanish hunters, who on each expedition kill more than a hundred head. . . . In the third place it may be the purveyors for the presidio, who, from month to month, do not fail to bring to the presidio more than a 150 beeves. Fourth, it may be the soldiers in charge of the horses, who are not satisfied with 2 beeves a day for 20 men, but on occasion kill 4. . . . Fifth, it may be the troupes of the presidio. . . . Lastly, it may be those who have taken away whole herds during the last eight years, totaling more than 15,000 head, most of them cows. . . . The herds of cattle constitute[d] the principal wealth. All the missions had considerable property of this kind. With these herds they maintained themselves without enduring many hardships or privations. . . . [But now] these unfortunate missions have been reduced to such penury and want that even in order for them to eat what is unquestionably theirs, that is, the cattle born of their

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<sup>7</sup>The entire population of Indians residing at Mission San Francisco de Espada returned to the woods to live on June 7, 1736. Father Ysasmendi requested a military escort to retrieve the natives [Winfrey, 1965, p. 118].

<sup>8</sup>The missions were already facing pressure from other sources. In January, 1778, the Adaesanos, who had been forced to leave their homes in East Texas in 1773 as a result of the Rubi Expedition regulations, petitioned the Crown to get assistance to obtain land in the San Antonio area. On June 8, 1779, Don Teodoro de Croix issued a decree calling for the secularization of Mission San Antonio and the distribution of the land to the Adaesanos [Poyo, 1991b, p. 100]. The order was not carried out for 15 years.

own branded herds and in their pastures or ranches . . . it is necessary for them to pay like any stranger the stipulated fee of four reales per head [Dabbs, 1940, pp. 12-14, 17-19].<sup>9</sup>

Torres [1993, p. 30] argues that the success of the villa made the missions obsolete. Certainly, the population statistics presented in Table 2 indicate that an increase in the military/villa population (of 939 between 1762 and 1793) occurred concomitant with the observed decline in the number of Indian mission residents (904). Poyo [1991a, p. 46] suggests that intermarriage, where the offspring were able to subsequently self-classify themselves as Spaniards, played a central role in the Indian integrative process.<sup>10</sup>

The missions ceased to exist in 1794.<sup>11</sup> Fray Lopez offered the following description of the mission Indians two years prior to secularization:

[T]hey are not now, nor can they be called neophytes, or even Indians, since most of them, being children of marriages between Indians and white women, are mulattoes. . . . It can be inferred that this mission cannot be called a mission of Indians but a gathering of white people. The few pure Indians who remain are, in trading and communication, as intelligent as the others. . . . In the sixty or more leagues surrounding these missions of Bejar there is no nation of pagan Indians which can be converted. . . . Although they have not given up entirely the traits that are proper to and inseparable from their natural low way of living and their fickleness, they

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<sup>9</sup>After the Crown took ownership of the unbranded cattle, ranchers were allowed four months in which to round up and brand their unmarked cattle [Myres, 1969, p. 37]. Villa ranchers took advantage of this opportunity to round up and brand 7,000 head of cattle [Ranching in Spanish Texas, 2002, p. 2]. Due to inadequate resources, the missions did not participate. Subsequent to the roundup, ranchers paid the 4 reales tax on unbranded wild stock that were collected and exported the cattle to Rio Grande and Louisiana settlements where they were sold at 4-4½ pesos a head [de la Tejas, 1988, p. 259]. From 1779-1786, more than 18,000 head of cattle, many of which were unbranded, were disposed of in this fashion [de la Tejas, 1988, p. 269].

<sup>10</sup>The most prevalent San Antonio working class resident ultimately became an amalgam of Spanish, Negro, and Indian blood [De Leon, 1979, p. 25].

<sup>11</sup>Fray Mariano Antonio de Vasconcelos described the ensuing secularization process in his journal: "August 6, 1794 - During the month of July the goods of the missions on the San Antonio River were given over to Governor Don Manuel Munoz, who divided among the Indians the plots of land, leaving eight of them and all the grain and cattle for the community" [Leutenegger, 1977b, p. 36].

nevertheless are seen to be more civilized and cultured than many other Indians and pueblos in lands beyond. Finally, the experience of so many years has taught us that the best fruit we can promise ourselves for the future of these Indians will be only to preserve in them the faith and Christianity they have received . . . by the help and preaching of their pastors [Leutenegger, 1974, pp. 490-491].

The remainder of the paper examines how the complex of mission accounting practices may have contributed to the dispossession of Coahuiltecan culture.

### MISSION ACCOUNTING AND CONTROL PRACTICES

*Religious and Secular Governing Body Goals:* From the outset, the Spanish mission enterprise was defined by overlapping secular and religious goals. The Church's role in Spain's territorial acquisition and accumulation of wealth plans was augmented in 1508, when Pope Julius II conceded royal patronage to the Spanish monarchs, giving them the right to administer the Church in the Indies [Matovina and Poyo, 2000, pp. 2-3]. Both the religious and the secular sectors embraced the gathering of natives in enclosed compounds — the Church for religious and the Crown for defensive purposes.

Diekemper [1979, p. 35] notes that the espoused goal of the Franciscan Order was “to preach the good news of salvation to every creature”. The missionaries were given very clear directives as they set out into the frontier. In addition to spreading the Christian gospel, the missionaries were directed “to cover [the Indians'] nakedness, to cultivate their lands, and to raise cattle for their sustenance” [Casso, 1979, p. 88]. These goals, in combination, necessitated the construction of missions.

The creation and subsequent maintenance of missions also achieved Spanish imperialistic policy. Missions were deemed by the Crown to be “outposts for the defense of the rims of the empire” [Diekemper, 1979, p. 47]. As such, the missions “visibly demonstrated the commitment of missionaries and soldiers to the colonial policy of controlling the region and its native inhabitants by force of arms or by peaceful conversion to the Spanish brand of Christianity” [Almaraz, 1979, p. 49].

Poor communications and isolation proved to be a persistent problem for the missions throughout their existence. In 1788, Fray Oliva observed that it took 4½ months to make the round trip with pack mules from Zacatecas to San Antonio



[Leutenegger, 1977a, p. 8]. Fray Mariano Antonio de Vasconcelos indicated that the 1790 supplies took more than five months (November 16 to May 3) to deliver [Leutenegger, 1977b, p. 28]. Indeed, in describing his visitation to the Texas missions during 1767-1768, Fray Solis indicated that it took 19 days to travel from the College of Guadalupe to Saltillo, seven days to reach Boca de Leones where he remained for 55 days "because of bad weather", nine days to reach the Rio Grande River, 14 days to reach the Bahia area, and then four days, "with an escort of eight soldiers, sent by the captain, and six Indians armed with guns," to finally reach the San Antonio missions [Forrestal, 1931, pp. 357-372].

Distances created a need for formal accounting techniques (both numerical and verbal) between the missionaries in the field and their secular and religious superiors. To alleviate the communications problem, the missionaries created or were provided with three forms of accounting records: annual account books recording supply activities, sporadic inventories of the accumulated wealth, and detailed instructions on various aspects of production performance. These records are now examined.

*The Account Book:* The missionaries used the monies provided by the Crown to procure supplies in Mexico and have them conveyed to Texas. The missions utilized a single entry "*cargo y discargo*" account book that provided a monetary record of mission supply activities.<sup>12</sup> Donoso Anes [1994, p. 115] argues that such records are useful to control the specific activity being carried out (supplies procurement in this instance).<sup>13</sup> The contents of this document, which was prepared annually, denoted the source of funds used to pay for the supplies, and detailed the quantities and prices of the items purchased in Mexico and shipped to the San Antonio missions.

Extant records suggest that isolation prohibited effective communications between the missionaries and their religious and secular superiors. Ideally, both Crown and College officials

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<sup>12</sup>Mills [1987, pp. 100, 105] notes that such written account books, which could serve as evidence in disputes between parties, commanded wide respect in the early-modern Castilian legal system.

<sup>13</sup>Donoso Anes [2002, pp. 444-445] notes that similar account books were maintained by the South Sea Company to report on slave trade activities carried out on behalf of the Spanish Crown during the 1713-1722 period. The general account of one ship conformed to the legal format. Expenses were summarized on the debit side and turnover was recorded on the credit side.

should have conveyed their current objectives to the frontier missionaries, and the missionaries, in turn, should have indicated how they planned to attain those objectives and what resources would be required to achieve them. Such communication between upper and lower levels of the mission system did not exist. The missionaries were largely on their own in establishing temporal needs for the following year and in initiating accommodations for shortages or deprivation when delivered supplies proved inadequate or inappropriate. On June 12, 1745, Fray Mariano de los Dolores Y Viana offered the following lament regarding the 900 pesos given by the Crown to the Apostolic Syndic of the College for his mission: "It is not possible [that] . . . the missionaries can be maintained, the divine Lord be adorned, pueblos be provided with implements which wear out or are lost, and annually so many Indians are clothed and supplied with tobacco, sugar cones, salt, knives, gun powder, bullets, bowls, iron griddles, metates, pots, and other things needed for a Christian, civilized life" [Leutenegger, 1985, p. 39].

Mills [1986, pp. 70-72] notes that an account book creates financial transactions that are subject to audit. Though 16th century Spanish texts recommended that an administrator should exhibit his book of receipts and expenditures for annual audits [Mills, 1986, p. 71], precise adherence to this suggestion by the Missionary College of Zacatecas was not evident until the missions had suffered significant enrollment declines.

The council board examined three years of accounts (1786-1788) for the Texas missions on January 16, 1789.<sup>14</sup> They concluded that the account books "were found to be not in proper form because of errors found in the liquidation of the accounts, in adjusting prices, and in the application of the allowances." Accordingly, the council board ruled "that the brother conductor should settle matters and present Fray Guardian and the venerable council board in the future, [a document that con-

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<sup>14</sup>Council reviews of the account book may have been initiated in response to a change in the procedures used to purchase supplies. On March 24, 1779, the council board ruled, "It was decided that it would always be better not to have the management of funds on the books of the college. . . . [T]he prelates should not interfere with the allowance which His Catholic Piety [the king of Spain] assigns to the missionaries, for this should be at their own disposal to meet their own needs; in this way the best compliance with these regulations would be attained. Hereafter, the help given should pass through the hands of that person whom the missionaries elect. For though it is certain that the college has never been concerned about these allowances, still, in this way every unfounded suspicion will be avoided" [Leutenegger, 1973].

tains] at the head of the memorandum of each mission the allowance of the missionary and stating the highest and lowest prices of the times" [Leutenegger, 1973, p. 56].

The council acknowledged the need to also examine field accounts on April 15, 1789: "Since it is the custom to give account of expenditures and receipts, it was decided that each year the missionaries must give a report to the president [of Texas] on the goods each mission has, their increase or decrease, a list of the distribution made by the syndic, and the expenses and receipts. Everything should be made known to Fray President who will send a report to the council board so that it may know what has been pledged in matters that are evident, plain, honest, and necessary" [Leutenegger, 1973, p. 59]. Wealth accumulation and the efficient use of scarce resources had thus become an issue.

Table 3 contains a summary of the last supplies transported to the San Antonio missions prior to the onset of the secularization process in 1793 [*Libro en que constan las Memorias (Memorias)*, September, 1792].

**TABLE 3**  
**Mission Supplies Shipment**  
**September, 1792**

Description <sup>15</sup>	Pesos	Percentage
Tobacco (11 tercios; 11 dozen plugs)	780.1	17.6
Chocolate (24 arrobas fine; 20+ arrobas ordinary)	363.2	8.2
Clothing (15 habits/vestments; 14 shoes/sandals; 26 petticoats; 9 dozen women's shoes; 51 blankets; 28 shaw/muffler/wraps; 11 dozen shaw/muffler/wraps; 14 undergarments; 1 dozen silk stockings; 7 dozen cloth stockings; handkerchiefs)	884.7	20.0
Fabric (118 pzas; 459 varas)	2,009.6	45.4
Sewing notions (ribbons; thread; buttons)	139.4	3.1
Rosaries and jewelry	19.6	0.4
Miscellaneous (paper, rope, grinding stones; books)	105.0	2.4
Freight	<u>129.0</u>	<u>2.9</u>
<b>Total</b>	<b><u>4,430.6</u></b>	<b><u>100.0</u></b>

Source: *Memorias* [1792].

<sup>15</sup> Various measurements follow:

An arroba is a Spanish weight for corn and wheat, usually equal to 25.36 pounds [Barnes, Naylor and Polzer, 1981, p. 73]. A plug is a flat, oblong cake of tobacco [Webster, 1936, p. 763]. A tercio is a unit of weight equal to 162 pounds [Leutenegger, 1977c].

An examination of the 1792 mission accounts suggests that the missions produced most of the food needed for subsistence. Only tobacco and chocolate, created from agricultural products that could not be produced locally and representing 25.8% of the total monetary value, were shipped from Mexico. Aside from these two luxuries, much of the remaining monies (2,149 pesos, 48.5% of the monetary value of the total shipment) were used to purchase fabric and sewing notions. The 1792 *Memorias* offers evidence that by the end of the 18th century, the Coahuiltecan utilized many manufactured goods. Thus, they found themselves in a situation similar to that described by Berndt and Berndt [1988] regarding the Australian Aborigines. The land no longer possessed the man: the man possessed the land.

*The Inventory:* As early as the 16th century, the attest function was used in Spain to examine the truthfulness of financial records and ascertain whether distant parties had properly performed assigned duties [Mills, 1986, pp. 71-73].<sup>16</sup> Baron [1996, p. 20] argues that inspections of physical capital were an important element of the administrative fabric of New Spain. The inspector typically “wrote down what was done, what was said, and what was counted during the inspection” [Baron, 1996, p. 21]. Religious and secular officials utilized this audit mechanism on several occasions to ascertain whether missionaries in remote areas were complying with their obligations and promises. Secular authorities typically conducted assessments of the presidios and religious officials inspected the missions.

*Presidio Inspections:* Formal reviews of the remote frontier presidios were ordered by the Crown “to remedy economic abuses and address other urgent needs” [Jackson, 1995, p. 72]. Long supply lines, coupled with increasingly numerous presidio installations, created a serious drain on the Crown’s resources [Jackson, 1995, p. 6]. Thus, periods of peace reduced the enthusiasm of the Spanish authorities for funding frontier activities, and caused them to investigate cost-reduction possibilities. Two presidio inspections, the 1727-1728 expedition by Brigadier

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<sup>16</sup> Congruent with the activities in New Spain, the Distribution Book was utilized in the New Settlements of Sierra Morena and Andalucia, a Spanish colonial farming project, founded in 1767, as a control mechanism to manage the population [Alvarez-Dardet Espejo, Sanchez-Matamoros and Fenech, 2002, p. 420]. Information on each parcel of property, as well as details (age, gender, and kinship) about the family that occupied it were systematically collected to enhance the effectiveness of the controls [p. 429].

General Don Pedro de Rivera and the 1766-1768 expedition by Cayetano Maria Pignatelli Rubi Corbera y Climent, Marques de Rubi, were conducted by Crown representatives.

The 3,082 league Rivera inspection of the line of presidios from Sonora to Texas, resulted in the Reglamento of 1729-1735 [Alvarez, 1979, p. 68; Jackson, 1995, p. 12]. Morfi [1783] notes that Rivera advocated: (1) a reduction of the East Texas garrison at Los Adaes to 60 soldiers, "The humility with which the Indians wait upon the Spaniards is an evidence of the peaceful spirit that animates them"; (2) the abandonment of the presidio of Los Texas (also in East Texas), "Since the year 1715 when it was founded, its garrison has not been employed in any action that may justify the object of its erection;" and (3) a reduction of the garrison at San Antonio, "[T]here being no other enemies in the neighborhood other than the Apaches who live in Lomeria Grande. But this nation is not so numerous as to cause any uneasiness to the presidio, even if its garrison were smaller" [Morfi, 1783, pp. 244-254].

After his 1767 inspection, which required 23 months and covered 2,900 leagues, Rubi called for 15 presidios, each 100 miles apart, stretching from coast to coast along the 30<sup>th</sup> parallel, with two settlements (Sante Fe and San Antonio) retaining presidios above this line [Jackson, 1995, pp. 76, 80]. Morfi [1783, p. 415] notes that Rubi "found the [Texas] presidios in the most deplorable and unfortunate condition as a result of the selfish interests of their respective commanders". As a result of his recommendations, the garrison at San Antonio was increased to 80 men, the post at Los Adaes was abolished, and the capital of Texas, along with all the residents of Los Adaes, was moved to the villa of San Antonio [Morfi, 1783, pp. 419-421].

The Crown inspections, though 40 years apart, both focused on economic rationalities that stipulated dominance and control as the basis for Imperial power. Both looked for ways to improve the efficiency and effectiveness of the extant presidios, given the current environment. The ensuing reports, though non-monetary in nature, projected substantial reductions in monies needed to maintain a military presence. Rivera estimated that his suggestions would reduce the annual cost of maintaining the Texas presidios from 445,000 pesos (1729) to 284,000 pesos [Jackson, 1995, pp. 12-13]. Rubi estimated that his changes would result in an 80,000 pesos-reduction in the 453,000 pesos budget for the 24 presidios extant in 1767 [Jackson, 1995, p. 80].

The reordering of the frontier defenses that followed the

two inspections caused significant hardship within the Texas mission system. The reduction of the military presence, a consequence of the first inspection, led to a deterioration in the respect shown to the East Texas missionaries by the Indians "so that though we still call ourselves its masters we do not exercise dominion over a foot [of land] beyond San Antonio" [Morfi, 1783, p. 273]. The three East Texas missions retreated to San Antonio two years later (in 1731). The sudden influx of Spanish settlers into San Antonio precipitated by the second inspection probably hastened the decline and subsequent demise of the native culture.

*Mission Inventories:* Inventories, both internally compiled by the resident missionaries and externally generated by visiting clerics, were used by the Franciscan colleges to measure the results of mission activities and to maintain a certain measure of control over the missionaries in the field.<sup>17</sup> However, time lapses between the issuance and successful completion of an order could be lengthy. For example, almost nine years elapsed between the issuance of a Royal Order at El Pardo for an inspection of the San Antonio missions on January 31, 1781, the delivery of the order by the Most Excellent Viceroy Count of Galvez to the Bishop of the New Kingdom of Leon on August 4, 1785, the completion of the report in the Mission of San Antonio de Valero on May 5, 1789 by Fray Jose Franco Lopez, and the receipt of the document in the city of Monterrey on November 28, 1789 by Don Jose Sanchez de Luque [Dabbs, 1940, pp. 439, 458].

Appendix 1 contains a summary of the inventories that were sent to both governmental and religious authorities at approximately 10-year intervals. Considerable detail was provided in each inventory of the physical structures of the missions. However, estimates were commonly used in quantifying livestock. Only a single inspector, Fray Jose Francisco Lopez, provided a

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<sup>17</sup>Inventories were not forthcoming in the early mission period, however. Diekemper [1979, p. 33] reports that in 1749, the Fray Commissary General of New Spain, Juan Antonio Abasolo, sent a harsh letter to the Fray Guardian of the Zacatecas College, stating that the Franciscan Commissary General in Madrid "was greatly embarrassed when the lack of a recent report from the college made it impossible for him to refute defamatory charges" that had been leveled against the Zacatecas mission system the preceding year. He "ordered that a detailed report of the college's activities be sent to him." Hereafter, inventories were sent at approximately ten-year intervals.

monetary estimate of the structural mission assets in his report signed May 5, 1789.

Winfrey [1965, p. 107] notes that purely religious tasks occupied only a small part of the missionary's time. Missionaries expended significant effort converting the Indians to a different mode of life by educating them in European methods of agriculture, ranching, and crafts. Inventories thus expressed the degree to which the missionaries were meeting the Indians' spiritual and temporal needs. The inventories detailed both spiritual assets (number of natives baptized) and secular assets (physical structures, agricultural products, and livestock accumulated).

Franciscan theology did not require the actual conversion of the natives encountered. Indeed, Fray Ignacio Antonio Ciprian admonished in his 1749 Memorial, "We must be conscious of the fact that the Holy Gospel does not command us to convert but only to preach. And according to the Apostle, the work of conversion is not the work of the one who plants nor of him who waters, but only of God, who gives the increase" [Diekemper, 1979, pp. 40-41]. Yet the religious focus in the inventories was not on intangible factors, such as the quality of religious instruction provided or the receptiveness of the Indian population to such instruction, but on tangible factors, such as conversions (a total of 3,174 Indians were baptized by the mid-1740s).

All other indicators on the inventory were not only tangible, but secular in nature. These indicators of material wealth (5,300 bushels of corn stored in the granaries and 5,400 cattle grazing on ranchlands in 1762) reflect the importance placed by Western societies on economic wealth accumulation and the concomitant disregard for the essential elements of the native culture.

*Detailed Instructions:* The missionaries possessed detailed instructions regarding the rationing of scarce supplies, the usage of raw materials in the weaving of cloth, the rewarding of appropriate behavior, and the ordering of time and space. These sets of guidelines (though non-monetary in nature) performed the same function as a modern-day budget system. The instructions offered guidance to both the missionaries and natives on how to behave more efficiently and effectively in Western terms.

*Rationing Supplies:* The Western concept of deferred consumption (assets) was central to the missionary rationing system. Missionaries adhered to strict standards outlined in the *Guide-*



*lines for a Texas Mission* [Anonymous, 1760] regarding the distribution of supplies received periodically from the Mexican interior:

When the supplies arrive, at a time when the missionary thinks fitting, he begins to distribute the goods according to his list. . . . [For the women and children] he designates a basket (*chacual*). In each he puts three or four strings of beads, . . . a necklace, if there are any, 1½ or 1¾ varas of ribbon, 2½ varas or 2¾ varas of straps, a rosary, and a small brush, if there are any. Also he has ready white undershirts or camisole . . . and now he should have the camisoles cut from Puebla cloth for those who use that (knowing that for each camisole 2¼ varas of broad cloth are needed for the body and 1⅓ of narrow cloth for the sleeves). He puts the petticoats together with the camisoles. . . . Also he has ready two pieces of flannel from which to cut the skirts. When all this is arranged, he calls the women and measures their skirts. . . . When the measurements are over, one by one the older women receive their flannel, petticoats, or camisoles and other material (with each camisole are placed 6 or 8 skeins of thread) and the basket with all its contents [Anonymous, 1760, paragraph 38].<sup>18</sup>

Specific instructions regarding the beef furnished weekly to the Indians were also provided in the *Guidelines*:

Every week the missionary must see to it that the supply of beef cattle are brought to be rationed for the sustenance of the Indians. To do this he must advise the foreman to bring the horses that are needed in due time, so that he with the cowboys, four or six in number, may go on Thursday and be back with the cattle on Saturday. . . . The cattle are . . . slaughtered on Sunday morning, as needed, to supply all the Indians. . . . The fiscal has the duty to bring in the meat and to cook it so that it will not spoil in the summer time. The tallow and fat from all the slaughtered cattle are to be collected, fried, and put away in a proper place [Anonymous, 1760, paragraph 23].

The rationing of other consumable assets (tobacco [paragraph 25], corn [paragraph 26], salt [paragraph 28], chocolate [para-

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<sup>18</sup>A vara is a measure of length, generally accepted as 32.909 inches [Barnes, Naylor and Polzer, 1981, p. 68].



graph 31], and melons [paragraph 32]) were also described in detail. The missionaries were warned, however, that “the Indian women frequently ask for things, importuning the missionary for sweets, lard, beans, chili, and a thousand other things. If the missionary is so lenient as to give them what they ask for, he will have nothing left in the treasury” [Anonymous, 1760, paragraph 29].

The activities of storing grain, raising domestic animals for consumption, and rationing supplies were all alien to a hunter/gatherer society. The missionaries made these Western notions of wealth central in their interactions with the native population.

*Usage of Raw Materials:* Not only the accumulation of wealth, but the efficient use of raw materials to produce economically valued goods was advocated at the missions. The missionaries imposed a crude process budgeting system to plan and control the Indians’ production of weaved goods. Specifically, the inputs to be used in each unit produced were quantified and the actual usage was compared to the standards to reveal variances. When variances in production were noted, their source, such as poor quality weaving, was identified and potentially corrected. Evidence from the *Guidelines* [1760] shows that the missionaries set standards for the quantity of wool to be spun each day, and then compared actual output to the expected output of each woman:

When there is a quantity of washed and dried wool, the missionary has four or six carders to come to the workshop. . . . When a certain amount is carded, the overseer each day will give the children the task of making thread for material. To the women he gives uncombed wool to be spun on the spinning wheel. They are obliged to turn in their skeins every day to the overseer who is to weigh them to find out if they are doing it right or have wasted some [Anonymous, 1760, paragraph 72].

Each Indian was given a specific quantified target and then measured against that target at the end of the day:

The available children are employed in the workshop, some picking out the seeds from the cotton, and others making thread on the spinning wheels, and the overseer doing the carding. Daily he distributes to each child three ounces of carded cotton. In the evening they must turn in their skeins to the missionary, which he sets

aside until needed. The work given to the women for spinning is generally one ounce and a half or two ounces with the seed. Every day in the morning they hand in their skein of an ounce [Anonymous, 1760, paragraph 75].

In this manner, the missionaries could check for variances in output, adjust the quality of the wool produced, and minimize any waste or malfeasance:

The overseer should deposit the skeins of wool brought daily by the women to the missionary's cell and then kept in the workshop. Only the estimated amount needed to prepare the spindles for the loom is taken out each time. The overseer is not to keep the skeins in his possession because he may yield to some stratagem with the spinners [Anonymous, 1760, paragraph 74].

The missionaries also established standards for the amount of material needed for each article sewn. This allowed the missionaries to control the quality of the items produced by ensuring that each item was essentially identical:

Twenty ounces of thread are allowed per mantle and are wound on the cylinders. After the twelve cylinders, used on their warping frame have been weighed, one by one, they are fed into it by means of their corresponding skeins. The boy working with this winds the thread until all the cylinders are ready. . . . Once the thread has been wound and the weaving is to begin, the missionary employs a boy to prepare the spindles with the spool of woof thread. He continues to do this until the cloth is finished. . . . A piece of mantle thus woven, i.e. with twenty ounces in every cylinder, which in all equals fifteen pounds, with five pegs and ten varas of length yields generally fifty or fifty-one varas of material. . . . The width of the mantle is a little more than three-fourths of a vara [Anonymous, 1760, paragraph 76].

The Texas mission process budgeting system mirrored those employed in two Spanish secular entities: the Royal Textile Mill of Guadalejara (1717-1744) [Carmona and Gomez, 2002, pp. 247-248] and the Spanish Royal Tobacco Factory (1770's) [Carmona, Ezzamel and Gutierrez, 1997, pp. 420-424]. Similar to the missions, both factories utilized accounting data to discipline both the consumption of raw materials and the quality of the resulting product. Accounting thus rendered visible the actions of the labor force and made them more controllable.

*Rewarding Appropriate Behavior:* The cooperative ties and extended associations characteristic of the social structure surrounding hunter-gatherer communities contrast starkly with the competitive nature of economic relationships [Gibson, 2000, p. 291]. Thus, the rewarding of appropriate behavior with symbols of economic wealth would have been foreign to the Coahuiltecan Indians. The *Guidelines* offer evidence that the missionaries furthered the notions of material wealth as being a measure of success by using material goods such as corn, watermelons, Puebla cloth, shoes, or coats as rewards for people who “deserve it”, because of position, hard work, or “for some other good reason” [Anonymous, 1760, paragraphs 26, 32, 35, 41, 44]. Thus, the fruits of the mission economic system were used to nourish the Western view of income distribution based on effort.<sup>19</sup>

*Ordering Time and Space:* Upon entering the sedentary mission community, the Coahuiltecan found their most difficult adjustment was adapting to the dual constraints of time and space. The Indians embraced a vastly different view of their commitment to the Spanish world than did the missionaries. Regarding the founding of Mission San Jose in 1720, Captain Valdez reports:

When the Indian chiefs understood it all, they said they wanted and do want us to give them land and water so that they may live there and be Christians. Not only did they agree to dig their irrigation ditches and cultivate their lands, but also promised to teach their sons to do

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<sup>19</sup>Fray Mariano Francisco de los Dolores y Viana, principal missionary at Mission San Antonio de Valero, suggested in 1739 that rewards in the form of salaries were not advisable if the employer was to be a resident of the Villa. “The neighboring Islanders of that Villa [also] want at a small cost or no cost at all the benefits of the personal work of the Indians. . . . Since they are to pay the Indians a daily wage, the Islanders will compel them to work strenuously so that they earn what has been seen fit to give them. On this matter there must occur disagreements and quarrels between the settlers and Indians, since the Indians are given to laziness and are by nature enemies of work. . . . By this distribution of the Indians and their personal work not only would those already converted be lost but also the conversion of those who live in the hills would be made much more difficult, because they have grown up among the wild beasts and on the open fields with hunting as their only activity by which they maintain and clothe themselves. If now they come to learn from those who return to live with them that they are to work for the Spaniards, they will never be converted to the light yoke of our holy faith, in spite of all the exhausting efforts the missionaries make in preaching to them” [Leutenegger, 1985, pp. 21-34].

the same, insisting that they want to obey the law of God. In addition, they promised to obey the father missionaries as they would also have their children do, and they would do and observe everything commanded for the service of God [Morkovsky, 1979, p. 131].

One Franciscan acknowledged in 1739 that this commitment might be short-lived: "In the beginning [the Indians] may see the advantages coming to them as they are attracted more by the love of ease and the abundance of food than by the fear of the pains of hell and any interest in heavenly glory" [Leutenegger, 1985]. The missionaries viewed the Indians as children in need of a father's daily guidance. In 1785, Fray Lopez explained, "In temporal matters these missions are governed and administered in the style and fashion of a family, by a common father, who, being the spiritual head, also looks after [the] interests and wants [of his children] with as much exactness and punctuality as the best father could do" [Dabbs, 1940, pp. 17-18].

To develop desired behavior in the native population, the missionaries created a system that demanded conditioned responses throughout the day [Torres, 1993, p. 33]. Bells marked the management of spiritual affairs. The *Guidelines* [1760] suggested:

On all feast days . . . Mass is offered and all should attend. There is this difference: on the eve of a first-class feast, the bells are rung at noon, in the evening, and before Mass: but on second-class feasts, the bells are not rung at noon, but only in the evening and before Mass. On all Saturdays of the year it is also customary to say Mass and the bell is rung just before it. . . . Since the hours for ringing the bell varies for the Mass said for the people, the natives know when it is a feast day for the Indians or only for the non-Indians. . . .

With regard to the prayers which the Indians are to say during the week, the following is to be observed: on all days of catechizing and on Fridays the bell is rung at sunset. When the people are assembled, the *Doctrina* is recited. On Mondays and Wednesdays Fr. Casano's catechism is said aloud. When a boy asks a question, all answer. When this is finished, all recite the Act of Contrition. Then the missionary ascends the pulpit and begins to explain as he sees fit. On Tuesdays and Thursdays they recite the prayers, beginning with the Our Father and continue on to the Sacraments and the general confession. On Fridays they pray the Way of the

Cross inside the church, and one of them leads the prayers. . . . On Saturdays before the setting of the sun, the bells are rung briefly and as soon as the people gather, they begin to pray the Rosary and finish with singing the "Alabado". . . .

Every evening at the proper time, the missionary orders the boys to set up the lamp. Then they sound the clapper to call the widowers and the single men together for the singing of the "Alabado" at the door of his cell. . . . As they sing, another person tolls the bells in the tower for the souls in Purgatory. When this ends, the missionary comes out and offers a prayer for the Holy Souls. To this all the people respond and then leave [Anonymous, 1760, paragraphs 1, 2, 7, 15].

The concept of time is a purely Western idea. Sunrise and sunset are part of the natural rhythm, but the tolling of bells places restrictions. The Indians learned to wake, eat, study, work, play, and sleep at specific times, thus initiating the concept of clock time [Torres, 1993, p. 33]. Using a Foucauldian framework, Carmona, Ezzamel and Gutierrez [2002, p. 243] argue that enclosure provides an additional mechanism for instilling order and discipline. By specifying a work space that is "enclosed upon itself while being heterogenous to all others", a locus of human responsibility is created. Specific to the San Antonio missions, the spatial partitioning of the mission work areas countered the Coahuiltican notion that mobility is required for survival. In sum, the attention to details, both in terms of time and space, surrounding the implementation of the Western spiritual and secular value system ultimately robbed the indigenous population of its unique culture.

## CONCLUSIONS

A certain notion of accountability emerges from the accounting practices employed by the various parties involved in the colonization of New Spain. Chew and Greer [1997, p. 278] argue (using modern terminology) that a hierarchical relationship which commands some form of accountability derives from the fact that "the principal [the State, the College, or the missionary in this case] has certain rights to make demands on the conduct of the agent [the missionary or the Indian], as well as demand reasons for conduct undertaken, [because] the principal transfers resources to the agent with expectations as to how these resources are to be used".

Laughlin [1996, p. 230] suggests that the form of accountability employed is a function of the level of trust that exists between the accountant and the accountee. The presence of high trust leads to the use of “communal” forms of accountability, where expectations may be ill defined and *ex post* reporting of stewardship is acceptable. In contrast, low trust leads to situations where readily measurable expectations will be clearly defined *ex ante*.

The use of the account book and inventories suggest that the relationships depicted between the missionaries and their superiors at the College and Crown were ones of high trust. Records indicate that inventories were not required by the College of the missionaries until the waning years of the mission era and were never requested by the missionaries while the College was in charge of procuring and shipping the supplies. Inventories of mission property by superiors representing the Crown and the Religious Order were only conducted sporadically at approximately ten-year intervals. The missionaries were largely left to carry out Church and State directives with relatively little oversight.

In contrast, the detailed instructions contained in the *Guidelines* suggest that the relationship between the missionaries and the Indians was one of low trust. The missionary expectations were clearly elucidated with accountability being required of the Indians in measurable form with *ex ante* reports at several levels. Specifically, instructions reflected a crude system of internal controls, particularly for the weaving operations, which detailed expected performance in relation to established standards, anticipated outcomes and the acceptability of such outcomes. The toll of the bells reinforced the various accounting practices by providing an *ex ante* reminder of the set of tasks that each Indian was expected to engage in throughout each day.

Schweiker [1993, p. 232] argues that the “discursive act of giving an account is one activity in which moral identity is enacted through time”. He suggests that the discourse associated with this activity “shapes, guides, and judges life” [p. 235] and creates “an understandable identity” [p. 237]. Thus, the discourse that ensued between the secular and religious parties involved in the San Antonio missions created a rationale for the Spanish culture that was then passed through the missionaries in the field to the Indians.

The missionaries were charged with converting the “pagan” Coahuiltecan to Christianity, making them “civilized and re-

sponsible citizens of the Spanish empire" [Habig, 1968a, p. 18]. The missionaries were supported by both the Crown and by the Church in these endeavors. The written account books of supply activities, comprehensive inventories, detailed instructions monitoring the accumulation of wealth, the use of raw materials in a process budget system, the rewarding of appropriate behavior, and the ordering of time and space all serve as tangible evidence of such mission activities.

The positioning of these accounting practices within the missionary activities altered both the mentalities and practices of the indigenous peoples. The Indians were closely supervised and were held accountable for the fine details of their daily activities. The infusion by the missionaries of a system of constant accountability that allowed few independent choices ultimately altered the Coahuiltecan's view of themselves as human subjects, caused them to abandon their native beliefs, and gradually, to assume the culture of the Spanish missionaries. The hunter/gatherer culture did not survive.

The accounting practices implemented in the missions were, by modern standards, quite crude. Yet they constituted a complex of mechanisms which altered the extant Indian culture. Spanish missionaries dispossessed the Coahuiltecan a full century before the British government utilized accounting procedures to inscribe into measurement the unequal power relations that existed in the Canadian Provinces [Neu, 2000b] and the Australian Western desert [Gibson, 2000], and creditor agents dispossessed the Scottish Highland Gaels [Walker, 2003]. In sum, accounting controls were used throughout the 18th and 19th centuries to inculcate Western values into indigenous populations. Accountability techniques were repeatedly used to change the relationship of indigenous groups to land.

Our findings, coupled with earlier work [Chew and Greer, 1997; Gibson, 2000; Neu, 2000a, 2000b; Walker, 2003] support a global view that accounting represents a powerful weapon in the disempowerment and dispossession of indigenous populations. Further research is warranted into the role that accounting and accountability played in the colonization of other sites such as Africa, Hawaii, and New Zealand. Such endeavors could provide evidence that support or refute this notion.

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APPENDIX 1  
Mission Inventories, 1745-1794

Missions <i>San Antonio de Valero:</i> Physical Structure- Church	1745	1756	1762	1789
Friary	temporary-church under construction	stone church completed, but fell	church still under construction	church still under construction-lack of qualified workmen
Granary	statues of St. Anthony, Immaculate Conception	new church under construction,	old granary-church statues of St. Anthony Our Lady of Sorrows Jesus of Nazareth	sacristy serves as church church-20,000 pesos furnishings-8,000 pesos
Textile shop	adobe hall-church	adobe hall-church	2-story stone structure new stone structure	2-story stone structure stone structure
Other	2-story stone structure		4 looms	
Indian houses	3 looms carpenter shop blacksmith shop stone mason tools 2 long rows- huts-adobe bricks and straw roofs	30 adobe houses plus jacales of brush	stone houses	15-16 wood/mortar houses
Livestock- Cattle	2,300	1,000	1,015	
Sheep & goats	1,621	2,050	2,300	
Horses		150	335	
Oxen (yoke)	23	24	40	
Agriculture- Corn (bushels)	1,920		1,440	
Beans (bushels)	96		100	
Cotton (pounds)	1,000			
Indian Inhabitants- Spiritual Life- Baptisms (To date)	311	328	275	52
Burials	981	1,279	1,572	
	685	944	1,247	

	1749	1758	1768	1789
<b>Missions</b>				
<i>San Jose y San Miguel de Aguayo:</i>				
Physical Structure-				
Church	adobe church	adobe church	adobe church new church foundations hallway of friary-church	new stone church beautiful structure silver ornaments church-30,000 pesos 2-story stone structure stone structure
Friary	stone structure	stone structure	stone structure	
Granary	stone structure	stone structure	stone structure	
Textile shop		carpenter shop	4 looms	
Other		Smithy sugar mill	carpenter shop blacksmith shop	
Indian houses	stone houses	84 stone houses	stone houses	stone/mud houses
Livestock-				
Cattle	2,000	1,500	1,500	
Sheep & goats	1,000	3,376	5,000	
Horses	150	400		
Oxen (yoke)		30		
Agriculture-				
Corn (bushels)	2,400	4,000		
Beans (bushels)				
Cotton (pounds)				
Indian Inhabitants-				
Spiritual Life-	220	281	350	138
Baptisms (To date)	431	964	1,054	
Burials		466	359	

	1745	1756	1762	1789
<b>Missions</b>				
<i>San Nuestra Senora de la Purisima Concepcion:</i>				
Physical Structure-				
Church	stone church under construction	stone & motor church completed	stone church statues of St. Michael Our Lady of Sorrows Our Lady of the Pillar	stone church 2 towers beautiful cupola church-30,000 pesos furnishings-3-4,000 pesos
Friary	2-story stone structure	new 1-story stone structure	1-story stone structure	1-story stone structure
Granary	stone structure	stone-lime structure	stone structure	stone-lime structure
Textile shop	carpenter shop	3 looms	3 looms	
Other	blacksmith shop masonry shop	carpenter shop blacksmith shop		
Indian houses	jacales huts-adobe bricks and straw roofs	most adobe houses plus jacales of brush	2 rows houses	23 stone houses in ruinous state
Livestock-				
Cattle	900	700	610	
Sheep & goats	300	1,800	2,200	
Horses	100	80	320	
Oxen (yoke)	30	40	45	
Agriculture-				
Corn (bushels)	800		1,280	
Beans (bushels)	24		80	
Cotton (pounds)				
Indian Inhabitants-	207	247	207	71
Spiritual Life-				
Baptisms (To date)	393		792	
Burials	265	578	558	

	1745	1756	1762	1789
<b>Missions</b>				
<i>San Juan Capistrano:</i>				
Physical Structure- Church	large hall of brush roofed with straw statutes of St. Joseph Infant Jesus, and Our Lady of Sorrows	stone & mortar church statues of St. Francis St John Capistran, Nuestra Senora del Rosario St Joseph	stone & mortar church statues of St John Capistran Nuestra Senora del Rosario Our Lady of Sorrows Jesus of Nazareth	stone & mortar church church-1,500 pesos furnishings-1,500 pesos new church under construction-work stopped-lack of Indians church- 3,000 pesos stone structure stone structure
Friary	stone structure	larger stone structure	stone structure	
Granary	stone structure	stone structure	stone structure	
Textile shop		3 looms	3 looms	
Other	carpenter shop blacksmith shop			
Indian houses		2 rows huts	neat houses of adobe thatched roofs	lodgings of usual materials
Livestock-				
Cattle	865	900	1,000	
Sheep & goats	574	4,000	3,500	
Horses	36	119	500	
Oxen (yoke)	17	18	40	
Agriculture-				
Corn (bushels)	1,280		1,600	
Beans (bushels)	64			
Cotton (pounds)	163	265	203	58
Indian Inhabitants-				
Spiritual Life-				
Baptisms (To date)	515	638	847	
Burials	214	492	645	

	1745	1756	1762	1789
<b>Missions</b>				
<i>San Francisco de la Espada:</i>				
Physical Structure-				
Church	stone church under construction- sacristy completed- used as chapel statues of St Francis Our Lady of Sorrows	lime and stone church completed statue of St Francis	new church under construction- use old stone church statues of St. Francis Our Lady of the Rosary	stone and lime church church-3-4,000 pesos
Friary	2-story stone structure	2-story stone structure	larger stone structure	stone structure
Granary	stone structure	stone structure	stone structure	stone structure
Textile shop	carpenter shop	carpenter shop	3 looms	
Other	bricklaying tools	masonry blacksmith		
Indian houses	mostly jacales- huts of brush, mud, & straw	jacales- constructing stone houses	stone/mortar houses	stone & mud houses
Livestock-				
Cattle	1,150	700	1262	
Sheep & goats	830	1,950	4,000	
Horses	81	102	255	
Oxen (yoke)	16		37	
Agriculture-				
Corn (bushels)	1,600		1,600	
Beans (bushels)	64		82	
Cotton (pounds)	some		some	
Indian Inhabitants-	204	200	207	57
Spiritual Life-				
Baptisms (To date)	393	640	815	
Burials	213	372	513	

Sources: Morfi [1783], Forrestal [1931], Dabbs [1940], Day [1965], Procter [1965], Schmitz [1965], Tinkle [1965], Winfrey [1965], Habig [1968a, 1968b].