Accounting Historians Journal

Volume 15 Issue 1 Spring 1988

Article 5

1988

Rise in the price of wheat for the Bakery in the Street of the Fishmarket in the city of Lima 1812-1821

John T. S. Melzer

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



Part of the Accounting Commons, and the Taxation Commons

Recommended Citation

Melzer, John T. S. (1988) "Rise in the price of wheat for the Bakery in the Street of the Fishmarket in the city of Lima 1812-1821," Accounting Historians Journal: Vol. 15: Iss. 1, Article 5. Available at: https://egrove.olemiss.edu/aah_journal/vol15/iss1/5

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.

zer: Rise in the price of wheat for the Bakery in the Street of the Fishmarket in the city of Lima 1812-1 Vol. 15, No. 1 Spring 1988

John T. S. Melzer

THE RISE IN THE PRICE OF WHEAT FOR THE "BAKERY IN THE STREET OF THE FISHMARKET" IN THE CITY OF LIMA 1812-1821

Abstract: This article analyzes the information found in the newly discovered account book in the Lima National Archives on bulk wheat prices paid by a centrally located bakery for the nine year period 1812 to June 1821. The conclusion is that the price of wheat per bushel paid by this Lima bakery rose more than eleven hundred percent between 1812 and 1821 and that the profits shown after the bakery paid these increased wheat costs would indicate a rise in the price of bread to cover the increased cost of the wheat. Ships carrying wheat noted in the account book are listed.

INTRODUCTION

If one looks in the Lima archives among the legajos (bundles of documents) for the Consulado de Comercio de Lima, he can find the account book for a bakery in the Street of the Fishmarket in Lima. The searcher may consider it of real importance on two counts. First, because almost nothing in particular is known about the food prices in Lima just before the onset of Peruvian Independence in 1821. Second, the bakery accounts should reflect direct price changes because of the location of the business. The Street of the Fishmarket ran alongside the Viceroy's Palace (the Palace of Government now) and was, and is, one of the principal streets at the administrative heart of the Old City. It was only one block long, but it began on the thoroughfare which crossed the Rimac River just behind the Palace on the only bridge over the river and ran one block to open onto the city's main square. This square was directly in front of the Palace and was the most important plaza in the city. It still is.1

¹Map 8, "Plano de la ciudad de Lima en 1821," Doering, 1983. See also Gamio, 1971, passim. Viceroy Pezuela (1816-1821) calls this main *plaza*, the "Plaza Maior." Pezuela, 1947, p. 763.

The account book for this bakery shows that the price of a bushel of wheat bought by the business had fluctuated from 2 to 5 pesos from 1812 to 1817 (except for a spike in 1814 of over 10 pesos), and then that the price had risen to 25 pesos a bushel for one large shipment in 1821, three months before General San Martín took Lima. In addition to this rare look at wheat prices, the account book also allows the listing of some of the ships in the carrying trade from Chile to Perú for these years.

SEÑOR PARGA GETS OUT

Much of the importance of the account book lies in the people and events it reflected. And one of the most important men in the book finds himself in Lima in early June of 1821 controlled by the events unfolding there. The man was Señor Parga, one of the two partners in the bakery.

What had happened was that from January to July of 1821. as the last pages of the account book were posted, the situation for Lima as a city dependent on an imported food supply and under siege had steadily worsened. In December of 1820 the Lima city government had wanted the Viceroy to seek peace with the insurgent army to the north of the city. In late January, the Viceroy was overthrown by a golpe de estado (coup d'etat) led by his generals. The general who then declared himself Viceroy, found the Lima city government unwilling or unable to aid him with money [Gamio, 1971, pp. 16, 22, 23]. and by April he was under orders from Spain to hold peace talks with San Martín [Moore, 1966, p. 235; Vargas Ugarte, 1977, 6:158]. On the other hand, the Consulado, the royal agency controlling trade in the Vicerovalty [Smith, 1948, passiml, was willing to raise the money and wanted to do it but was unable, even through confiscation, to meet the need [Libro 1239. January 10-April 4, 1821].

The desperate nature of the situation in late June in the final days before the city fell can be felt in part when reading the last entry in the account book when whoever was writing, probably for Señor Parga, added an uncharacteristic personal note to the listing. In fact, the person posting the account may well have been Parga himself bringing the accounts up to date when he came by the bakery. In any case, if this is Señor Parga, he says that in the twenty days before he came to the capital, no dough has been mixed, that nothing has happened in the bakery even though dough is to be started as before (and that he's getting out of the bread business, you can read in the exasperated tone and the rest of the page). By the end of June,

the 28th, Parga has had Señor Ugarria, his partner in the bakery and in whose hand evidently most of the account book was posted, buy him out. [P foxas, folios 11, 11v]. Eight days later, on June 6th, the new Viceroy and his army march out of Lima, surrendering the city as undefendable; General San Martín's army then marches in unopposed to keep the peace [Lynch, 1973, p. 178].

THE IMPORTANCE OF THE ACCOUNT BOOK

Here the account book ends, eight days before General San Martín took Lima.

It was in this scene, within this picture of a city relying on imported food and, particularly in the last years, under continual attack, that most of the account book was posted; that the account book shows that the frigate *Maintinomo* took the risk of continued voyages to Chile and to Peruvian ports to pick up wheat, that Señor Parga bought the bakery's wheat in the various depots around Callao (the port for Lima) and that Señor Ugarria turned the wheat into bread with the help of at least one slave in his bakery with its small chapel across the street from the Viceroy's palace less than 100 yards from the main *plaza* of the city.

But beyond the interest the account book would have as an artifact surviving from the time of Peruvian independence, its greatest importance lies in its unique contribution to what is known about wheat prices in Lima. It demonstrates what was actually happening to these prices in the city in a way that the relatively small amount of general information we have on the Lima wheat supply before independence cannot do. It also should be noted that in the writer's handling of thousands of documents amongst the hundreds of thousands in the Lima archives, no other account book like this for wheat came to light. More importantly, there is no mention of such a document for Lima in the major work done on the period for Lima [Smith, 1947; Lynch, 1973; Moore, 1966; Gamio, 1971; Fisher, 1970; Denigri Luna, 1971; Vargas Ugarte, 1958, 1971; Lohman Villena, 1940; Bonilla, 1981].

Nor is an account book like this listed in the catalogues of documents or topical card files kept in various Lima archives in which the writer has worked. This is not to say that there are no other such account books, given the thousands of documents and the tremendous problems besetting the Lima archives nowadays (you cannot eat documents; and Lima today, as in the independence period, needs food and jobs) ["Se de-

Illustration 1

P ♦ 12 leaves

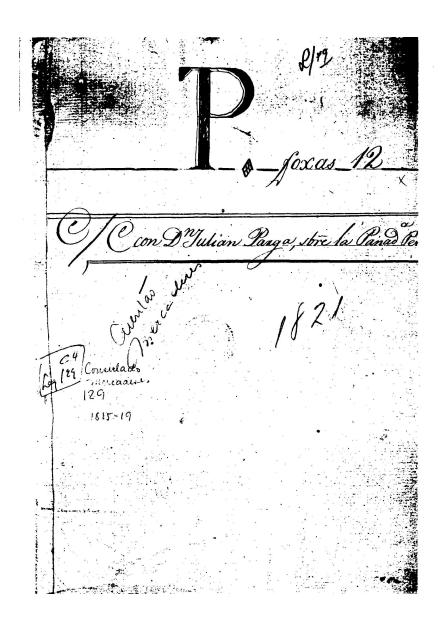
Current Account* of Don Julian Parga with the Fishmarket Bakery

* C/C: Cuenta Corriente.

Consulado Merchants 129

[Lead pencil, archival notation]

1815-19



The outside cover page (the front of the carátula or cover) for the account book. The paper is the same as for the inside pages. The account book is listed under C4, Real Tribunal del Consulado in Legajo 129 in the Archivo General de la Nación, Lima, Perú.

terioran," September 18, 1987]² But it is to say that the account book for the "Bakery in the Street of the Fishmarket" appears to be the only detailed record of bulk wheat purchases by an individual bakery that we have for Lima during these years.

THE DOCUMENT

The account book is a very interesting, concise manuscript book which, for the most part, is not difficult to read, especially in comparison to sixteenth century documents. It has only a paper cover instead of leather or cloth and the pages are sewn, not glued or left loose. In twenty-three pages of bold or fine handwriting, it records the business done by the "Bakery in the Street of the Fishmarket" for the nine-year period 1812 to July, 1821.³ It deals primarily with bulk purchases for these years, although flour, rice, a half bushel of beans and 13 yards of silk cloth are noted. It also records the profits and losses on the business, rent payments and some personal expenses and mentions slaves. And the document shows that for the "Bakery in the Street of the Fishmarket," the price for wheat rose by more than eleven hundred percent from 1816 to 1821 (see Table 3).

²The Peruvian national archives are crowded into a section of the ground and basement floors of the Peruvian Supreme Court building (*Palacio de Justicia*) next to the holding jail (*carceleta*) for criminal hearings which houses terrorists as well as other criminals waiting to appear before a magistrate.

There is a good reading room and an excellent staff of dedicated archival professionals who are managing the tremendous documentary collection they have there in Lima.

However, the documents, which Peruvians hold to be "the conscience of the country," suffer from a lack of electricity and from the humidity, especially in the large basement storage area. The damage to the documents has now reached an emergency stage, Peruvians say, and they want a modern archive area which will give them enough space, light and humidity control to preserve and use the documents of this magnificent collection.

³The bakery was called the "Panaderia Pescaderia," one time, the "Panaderia a la Pescaderia," and the "Panaderia de la Calle de la Pescaderia," two times respectively. The latter, the "Bakery in [of] the Street of the Fishmarket" is used in the text because of the rhythm of the name, although "Panaderia Pescaderia," "Panaderia a la Pescaderia" and "Fishmarket Bakery" have also been used in the text. This document has the title "P foxas 12 Conla casa Panaderia a la Pescaderia, que corre al cargo de don Julian Parga, a partir de utilidades, y perdidas por mitad, que principio en 20 de Dizre de 18-14#1816#1817#1818#del mes de Diciembre 1819#1820#1821# P," folios 2, 6, 9v cover and title folios. Folio means manuscript page; v is for Vuelta (over), vuelto in the case of folio, that is, the backside of the page.

That is, the price of a fanega (bushel) of wheat rose from a low in December 1815-January 1816 of two pesos, as seen in the entries for these months for this business, to twenty-five pesos per fanega paid between February and April of 1821.⁴ This is a price-rise of eleven hundred and fifty percent (See Table 3 and Exhibit 1, Figure 1).

THE BAKERY

The records show that the bakery was a stable business organized as a two-man partnership. It was centrally located in Lima right across the street from the Viceroy's palace on the north side and, at least for a while, it baked special bread for Viceroy Pezuela⁵ and for his wife, the Excelentissima Señora Doña Angela Ceballos ["P foxas," folio 11; Vargas Ugarte, 1958, p. 125].

In fact, there are a number of interesting points included among the listings for thousands of bushels of wheat and the small amounts of other commodities listed. For instance, the document notes that in 1821, 106 pesos were paid for "106 masses celebrated in the Oratorio of the Panaderia at the request of Dⁿ Sebⁿ Ugarria [the resident partner] for an equal number of holidays in accordance with the calendar from the 1st of May 1821 until the 28th of June 1821 ["P foxas," 1821, folio 11v].

There is also the notation in 1818 of 110 pesos for "alms of bread given to the Reverend Padres Garcia, Ramires and la Carriolla, now dead ...," ["P foxas," 1821, folio 9v] and the notation in 1821 of "½ real in alms given daily to Padre Garcia from the 20th of December of 1820 to the 28th of June, 1821" ["P foxas," folio 11v].

^{4&}quot;P foxas," 1821, folios 5, 5v 11. The entry for 1821 is "...730 fanegas de trigo de Chile venidos en la Fragata Maintinomo en Febrero de 1821 a 25 ps fanega." There is also a notation on the same page in which 2,684 pesos were paid in duties to the Aduana (Customs Service) on wheat on March 1 as well as 840 pesos (at one peso per fanega) to the Consulado on March 15, 1821. "P foxas," 1821, folio 11. The peso in these accounts is the peso of eight reales which was the uninflated peso and was termed the peso duro or fuerte; in English this eight real peso was the piece of eight. Burzio, 1949, passim. For early Spanish colonial accounting practices, see Mills, 1986, Mills, 1987 and Lohman Villena, 1961.

⁵Though this could well be for Viceroy Pezuela while he was viceroy, the notation appears to have been made after Viceroy Pezuela was deposed by General La Serna on January 29, 1821. The entry is "Por pan que hizo de mi oruden pa el Sor Pezuela [1821]." "P foxas," 1821, folio 11. For the general course of events as narrated in the excellent work of two Peruvian historians, see Basadre, 1949 and Vargas Ugarte, 1958; Vargas Ugarte, 1971.

Table 3

	Ships, E	"Bakery xport Origin	Bulk Wh In the Street Seller, Pri	eat Bought of the Fis ce per Bush	by the hmarket" in l el and Taxes	-1ma : 1812 - Jui	ne, 1824	
DATE	SHIP	PLACE	SELLER	BUSHELS BOUGHT	PESOS	WHOLESALE PRICE	TAXES CONSULADO CUSTOMS	DOC PG.
November 13	Brigantine San Miguel		Manuel de la Torre	1,000	3.5ª	3,500		1
1813 January 8	Frigate Maintinomo (Voyage #9)	Talcahuano	Manuel de la Torre	1,448	3.375 ^b (27 rls)	4,887		1
January 8	Maintinomo	Talcahuano	Zalduondo	164	3.375	553 ^C		1
January 25	Maintinomo		Jose Ignacios Pulacios	3,000	3.25 (26 rls)	9,750		1
May 10	Maintinomo (Voyage #10)		Manuel de la Torre	610	3.375 (27 rls)	2,058		1
June 1	Frigate Trinidad	Penco	Zalduondo	1,000	3.75 (30 rls)	3,750		īv
August 9	Frigate Delores (April 1813)		Andres Sanchez Quiros	1,000	5.0	5,000		1 v ⁰
August 21			Juan	152	5.0	760		1 v
1814 July 1	Maintinomo (July 1, 1814)	Talcahuano	Manuel Anzoategui	550	10.50	5,775		2
September			Manuel Anzoategui	500	7.0	3,500		2
October 1			Manuel Ansoategui	500	6.0	3,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2
	Maintinomo (Voyage #12)	Talcahuano	Manuel de la Torre	454	3.5	1,589		3
	Maintinomo	Talcahuano	Conde de San Ferrer	66	3.5	231		3
1815 January 7	Trinidad (December 3, 1814)	Talcahuano	Manuel Anzoategul	763	3.0	2,289		3
February 11	Trinidad (November 21 1814)	Talcahuano ,	Jose Ramon Zalduondo	666	2.75 (22 rls)	1,831		3
August 13	Maintinomo (Voyage #14)	Penco	Jose Ramon Zalduondo	500 ^e	2.	1,406		4v ³
October 10	Maintinomo (July, 1815)	Valparaiso	Jose Ramon Zalduondo	281	2.5 (20 rls)	702		5
October 30	Maintinomo (October voyage)	Valparaiso		500	2.5 (20 rls)	1,250		5
November 13	Maintlnomo (Voyage #14)	Talcahuano	Jose Ramon Zalduondo	1,266	2.19 (17.5 rls	2,769		5
December 4			Casteneda	1,000 on Account	2.0	1,000		5
Total				5,420 Fanegas		55,600 Pesos		

Table 3

Melzer: The Rise in the Price of Wheat

				Table 3 Continued)					
DATE	SHIP	PLACE	SELLER	BUSHELS BOUGHT	PESOS	WHOLESALE PRICE	CONSULADO	S CUSTOMS	DOC PG.
1816 January 3	Maintinomo		Jose	1,715	2.0	3,430			5v ^d
January J	(Voyage #15)		Ramon Zalduondo			·			
December 20				1,192	3.125 (25 rls)	3,725			6,7v ^d
<u>1817</u> January 9	Brigantine Ciceron	Penco		500	3.875 (31 rls)	1,937			7v ^d
	Maintinomo (December 29 1816)	Talcahuano ,		1,000	4.0	4,000			_{7v} a
May 28	Brigantine Europa	Pacasmayo	Lorenso Domingo	200	12.0	2,400			8
June 27			ignacio Alzaga	197	12.5	2,462			8
July 2				200	12.0	700 on Account			8
July 23	Maintinomo (Voyage #19)	Talcahuano	Za I duondo	589	7.0	700 <u>/sic</u>	!		8
August 4	Maintinomo (July, 1817)	Talcahuano		1,000	12.25	12,250			8
November 10	Maintinomo (July, 1817)			202	12.5	2,525			848
1818				500 ^h	9.25	4,625	180	₅₀₀ J	9
October			Juan Abreu		9.27	4,025			
			Manuel Ansoategui	121 ^K	11.125 (11 pesos 1 real)	346 on Account			9
November 16			Count of Monte Blanco	500 [†]	9.25	4,625	180	500	9
December 12	Aguilar (October, 1818)		Manuel Anzoategui	284	11.0	3,124			
1819									
1820			Al Rau	100	9.5	950			10v ^d
January			Al Ray		9 • <i>)</i>				100
1821									
Between February	Maintinomo	"Trigo		730	25.0	18,250			11
& April	(February 1821)	<u>de</u> Chile							
March 3							2,	,684	11
March 12							810		11
Subtotal				8,499		65,750			
Total				23,919		121,350			

 $rac{a_{Pesos}}{R}$ are carried to three places. However, wherever possible, they are held to one or two places. $rac{b_{R}}{R}$ is short for <u>reales</u>.

To simplify the table, <u>reales</u> are not included in the final figure.

To simplify the table, <u>reales</u> are not included in the final figure.

To simplify the table, <u>reales</u> are not included in the final figure.

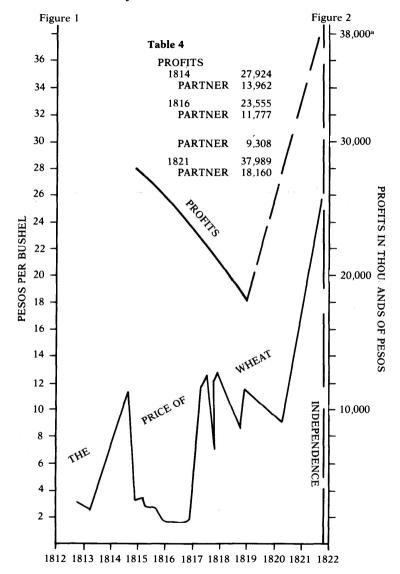
The means wellto, the backside of the page. The page of t pe^{S.m m}...a 11 pe^S libre de un peso en F que debera pagar el comprador imp."

Source:

[&]quot;Quenta corriente conia casa Panderia de la Pescaderia, que corre al cargo de don Julian Parga, a partir de utilidades, y perdidas por mited, que principio en 20 de de Dizre de 1814#1816# del mes de Diciembre 1819#1820#1821#P." C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nacion,m Lima, Peru-

Exhibit 1

Profits and the Wholesale Price of Wheat Bought by the Bakery in the Street of the Fishmarket



^aSee Note 11.

Source: "Cuenta corriente Conla casa Panaderia de la Pescaderia, que corre al cargo de don Julian Parga, a partir de utilidades, y perdidas por mitad, que principio en 20 de Dizre de 1814#1816# del mes de Diciembre 1918#1820#1821#P," C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nación, Lima, Perú.

There are some slaves which are mentioned as working in the bakery although only one is listed specifically. In 1812 and in 1814, Sr. Ugarria says he is crediting in the biennial partnership division of costs and profits with the amount he has in utensils and slaves with which he runs the bakery ["P foxas," folios 2, 6]. He also has one slave (Querejasu) sent to a hacienda near Ica before finalizing a sale. The slave is going to Ica and the negotiations for the money have yet to be completed; it might be that the trip is as much the slave's idea as Ugarria's ["P foxas." folio 6v].

Women are the subject of two particular entries and one two-part listing. The first is for a payment of 300 pesos as a wage payment for a criada (cleaning woman or servant) ["P foxas," folio 11]. The second is for 23 pesos received on a 78 peso bill which included 55 pesos to the wife (woman) of Carpio for earrings ["P foxas," folio 10v]. The third of these notations is for the dote (endowment money) paid to the Convent of Santa Rosa de Lima, the patron saint of Lima. There are two payments of 3,196 and 3,195 pesos paid in July of 1820 and 1821 for the daughter of Uria (short for Ugarria?) ["P foxas," folios 11, 11v].

There is an annual rent for the bakery building of 1,000 pesos that was paid as a working expense of the partnership. The rent was usually paid twice a year in two 500 peso payments in December and July, although in 1813, 1819, 1820 and 1821, a single 1,000 peso payment was shown. The payments recorded in the account book are:

19 December	1813	1,000 <i>pesos</i>	folio 1v
19 June	1814	500	2
20 June	1815	500	4v
19 December	1815	500	5
20 June	1816	500	5 v
20 December	1816	500	5v
20 June	1817	500	8
20 December	1817	500	8v
19 December	1819	1,000	10v
20 December	1820	1,000	11
20 June	1821	1,000	folio 11v

There are personal expenses listed for both partners for prendas which are settled up in the biennial statements. The prendas are probably pledges or IOU's which have been al-

7,500 pesos

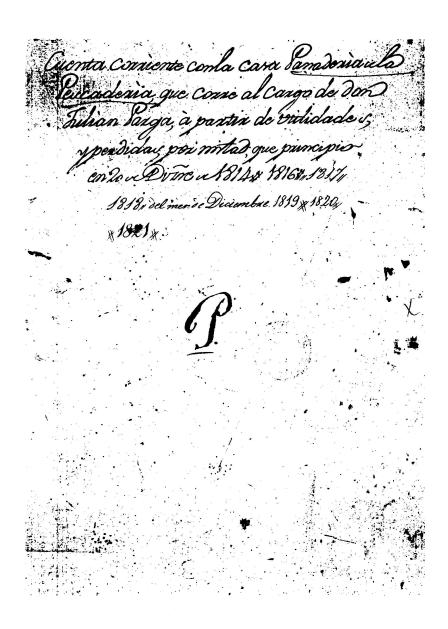
Illustration 2

Current Account of the Bakery at the Fishmarket house of business with Don Julian Parga, splitting profits and losses equally* on 20 December 1814#1816#1817#1818# [and] for the month of December 1819#1820#1821#

*by half.

P

Stamp: Archivo National.



The inside title page which is unnumbered and separate from the account pages. The entries in the account book begin abruptly at the top of the next page (not on the back of this *folio*). The page numbers also begin with the first listing *folio*. "P foxas," C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nación, Lima, Perú.

lowed to float against the bakery's funds until the biennial settlement was posted ["P foxas," folios 2v, 4, 9v, 10].

THE BAKERY PARTNERSHIP

The account book is for a partnership. Señor Parga's function evidently was to put up the money and buy the wheat for the bakery while Señor Ugarria ran the bakery and marketed the product. Parga would put up the money for the business in payments of from 300 to 3,000 pesos at a time and Ugarria used this money to pay for the wheat for which Parga had negotiated and for the other expenses of the bakery; the money personally used by Ugarria was credited to his half of the profits in the biennial statement. Parga also came back to the bakery when he needed money and drew out part of what he had paid in, usually in small amounts ["P foxas," passim].

In fact, in December of 1816, Señor Parga left 8,000 pesos with Señor Ugarria, but this time at six percent interest. Then during 1817, this "deposit" is followed by three advances to Parga of a thousand pesos each with new notes for the balance at six percent until all but 5,000 pesos has gone back to Parga ["P foxas," folio 7].

However, the two men seem to have had an easy relationship because it seems clear that Parga, year in and year out, was the source of all of the outside money for capitalizing the business, usually in 1,000 peso payments. Ugarria spent the money, and there is only one instance like that with the 8,000 peso lump sum ["P foxas," passim].

COMMODITIES OTHER THAN WHEAT BOUGHT BY THE BAKERY

Although the bakery would have had to have used flour for bread, the commodity purchases noted are almost entirely for wheat. There are notations for 18 and then for 320 bushels of flour which are grouped separately as leftovers from the inventory for the statement of 1812 and which are listed with the entries for 1812-1814 ["P foxas," folio 1v]. Then there are 642 bushels of flour listed in the inventory of 1816 in the biennial statement for this year ["P foxas," folios 6, 7v]. In December of 1818, there are 7 hundredweights (quintales) of "flour from Valparaiso" ["P foxas," folio 9v] and 772 bushels of flour listed in the inventory for that year. And that is all: the only flour listed is for December 1812 to December 1818. When added up, it comes to 1,753 bushels of flour and 7 hundredweights or quintales of flour.

There is also a very limited quantity of rice listed in 1814. There are 30 sacks (costales) of rice which are listed as costing 337 pesos or more than 11.2 pesos a sack in the leftover inventory entries on December 22, 1814 ["P foxas," folio 2v].

There is another commodity noted. It is a half bushel of beans, beans which may be of more importance in terms of food supply prices for this time in Lima than a half bushel of beans would seem to be.

The entry comes between listings for December 1820 and the last entry of June 28, 1821, on the next to the last page of the book at the bottom of the page ["P foxas," folio 11v]. The entry is undated but probably notes a purchase sometime in the first months of 1821 although other notations in this hand are from as far back as 1819 ["P foxas," folios 11, 11v, 12]. However, there is an extreme scarcity of food indicated in the minutes for the Lima city government meetings for January, 1821, and the city government is also called on several times in January to do something to bring in foodstocks said to be held in the Chincha district ["Libro de Cabildos 45," 1971, p. 151]. This latter point, the foodstuffs at Chincha, together with the food scarcity in Lima, both in January of 1821, suggest a January 1821 date for the beans because the half bushel was brought from Chincha.

Chincha is about 80 miles south on the coast and about 20 miles from where General San Martin first landed in September of 1820. The area was still controlled by royalist forces [Pezuela, 1947, pp. 755-841, passim; Libro de Cabildos 45, 1971, pp. 151-158] and the beans were bought from Leandor Castilla at a 25 peso price per bushel for 12½ pesos for the half bushel ["P foxas," folio 11v]. This would appear to have been a high price for beans.

There is one other commodity listed. This is silk cloth from Cádiz from the *Minerva* which is not listed in the final settlement of 1821 ["P foxas, folio 11v, 12].

Thus, we have a relatively small number of commodities other than wheat listed: a half bushel of beans (probably second only to wheat in terms of its importance for food price information), 30 sacks of rice and 1,752 bushels of flour as well as 7 hundredweights of flour. And as one deals with units of flour, it becomes clear that the hundredweights give a better idea of the amounts of flour involved because in 1820, there was some argument over just what a bushel was in terms of weight. Then the Consulado seems to have settled the matter.

In September of 1820, the Consulado Tribunal wrote to the General Accounting Office of the Royal Customs Service that

Illustration 3

...they have earned in the two years for this company twenty-three thousand five hundred and fifty-five pesos two reales which with half for each partner and their associates, make eleven thousand seven hundred and seventy-seven pesos five reales (except for error or omission*) and it is advised that each of the interested parties [received) their division abovementioned, by which Yerro U [receipt] and what has been done up to this date, Omision. this business is concluded.

* S.Y.U.O.

The sale remains pending of the Zambo Querejesu who was sent to Ica for sale to the Gentleman Dr. Don Antonio Bosa and it appears that the Hacienda owner Baldelomar will buy and later that when his value is received it will be divided in half. It was charged and the division was made.

The Gentleman don Julian Parga, his account* with don Sebastian Ugarria Iscredited*	*S/C Su Cuenta. *Paid in
11,777 pesos 5 reales half of 23,555 pesos 2 reales that are the profits of the business of the Bakery in the years since 20 December of 1814, until the same day month and year of 1816 as is shown in detail in the balance done up on the said day	* Ø : thousand * F : S fanegas bushels
4,820 pesos that he has taken from the fund of the Company according to that shown by the cited balance	* F : S fanega bushel

El Senon P. Tulian Para 1/c con P. Continun de Uyanisa. han Conlido desde 20 Aprino us 31/1 Da, mer y ano a 1816, Como consta Toe importe vem nonos wil

A typical page from the account book. It is the back of page, or *folio*, 6 (6v) which would be page 12 if both sides were numbered. The hand and quill remain about the same until the last four pages when both pen and hand change (*folio* 11). "P foxas," C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nación, Lima, Perú.

there was a basic error in the statements that its accountant had turned over to the Consulado in regard to the flour brought in by foreign ships ["El Contador," 1820]. And since most of the goods in the coasting trade were carried by neutral ships because of the Chilean blockade and the risk of capture for Peruvian ships, most of the flour brought to Lima was carried in foreign ships [Pezuela, 1947, pp. 473, 505, 527, 803]. Hence, the error here is of importance for the Consulado and Customs Service even though the account book inexplicably lists no flour for these last years.

The error was that a bushel of flour was being credited at 135 pounds when it ought to have been an 80-pound unit. Therefore, the Consulado told the Customs Service that it should instill in its agents the idea of 80-pound bushels instead of 135 and then see to it that the collections were carried out on the 80-pound basis. If the collections were not made on an 80-pound bushel basis, there would not only be less collected per bushel at the 135-pound rate, but the principal amount collected on which the Consulado was turning over 25½ percent to the royal government would be reduced. The government as well as the Consulado, then, was losing some of its desperately needed tax base through the 135-pound error ["El Contador," 1820].

AMOUNT OF WHEAT BOUGHT BY THE BAKERY

From 1812 to 1821, the account book shows that the bakery bought at least 23,919 fanegas (bushels) of wheat, most of which came from Chile "by sea" (see Table 3).6 The years in which the largest amount of wheat was bought were 1813 (7,374 bushels), 1815 (4,976 bushels) and 1817 (3,357 bushels) (see Table 1). However, there is no notation of wheat bought for the use of the bakery in 1819 and only one for 1820. It is possible that the information for these two years and for 1821 is copied from another book and that wheat purchases were left out of these notes or that only flour was bought and not recorded, although flour and some rice had been listed before

⁶The Consulado estimated in an *Acta* of a *Junta de Comercio* which met in February of 1815 that Perú imported 180,000 bushels of Chilean wheat in an ordinary year (which would be 5,000 bushels a day). What the Consulado said was "...a la vista este Consulado... observa que la introduccion de los Trigos es contrahida a los de Chile y que sobre ella calcula la comision, que en un ano comun se aproxima a ciento ochenta mil Fanegas [180,000 bushels] indicando su precio medio de primera venta en veinte reales Fanega [2.5 pesos per bushel]." "Consulta," 1817.

1819. But, certainly some other person posted these accounts after the last entry for November of 1820 because both the form for the notation and the handwriting change then, and the new hand continues the record with entries from 1819 and 1820 and through the last entry for June of 1821 ["P foxas," 1821, folios 10, 11, 11v, 12].

WHEAT ORIGIN

The record for the business shows a steady purchase of wheat brought from Talcahuano and Valparaiso in Chile along with occasional purchases of wheat grown in Peru. The wheat was carried primarily in the frigate *Maintinomo* although wheat carried in other ships was also bought (see Table 3).

AMOUNT PAID FOR WHEAT

The bakery records having paid out 121,350 pesos in cash for the wheat it bought. This figure is less than that for the total value of the wheat bought because there are some purchases which have only a partial payment on account noted. To show the average price per year paid by the bakery, as well as the maximum and minimum range of these wheat prices per year, the writer is indebted to an anonymous referee for the table contributed below. The figures serve to iron out seasonal and other variations per year so that a weighted, clearer progression of prices to 1819 can be seen. The details for the spikes of 1814, 1817 and 1821 are found in Table 3 and are plotted in Exhibit 1, Figure 1.

Year	Total quantity bought (in bushels)	Number of purchases in the year	Average price	Maximum and minimum prices in the year
1812	1,000	1	3.50	3.50
1813	7,374	7	3.62	3.25-5.00
1814	2,070	5	6.80	3.50-10.50
1815	4,976	7	2.81	2.00-3.00
1816	2,907	2	2.46	2.00-3.125
1817	3,357	8	8.45	3.875-12.50
1818	1,405	4	9.76	9.25-11.125
1819			_	_
1820	100	1	9.50	9.50
1821	730	1	25.00	25.00

TABLE 1
WHEAT PURCHASES

Source: "Cuenta corriente Conla casa Panaderia de la Pescaderia, que corre al cargo de don Julian Parga a partir de utilidades, y perdidas por mitad que principio en 20 de Dizre de 1814# 1816# del mes de Diciembre 1819# 1820# 1821#P." C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nacion, Lima, Peru.

TAXES

Some direct taxes on the wheat were also paid by the bakery. The most important notations of these taxes are those for a Consulado collection of one peso per bushel on wheat brought to Lima by sea⁷ and the collection of four percent on a nine-peso per bushel price by the Royal Customs Service (see Table 3). There is also one entry for the payment of a censo (tax) on the bakery as a bakery of 351½ pesos for one year ending on the 28th of October 1820 and paid on the 20th of March, 1821 ["P foxas," folio 11].

However, most of the wheat bought by the *Panaderia Pescaderia* had evidently already had its taxes paid because there is the example of wheat bought in Bellavista in 1815 from

⁷Por mar, by sea, is the term used by the Consulado for the wheat not produced in Peru which was brought to market by sea. Peruvian wheat was termed "Trigo Criollo," Creole wheat. For one of the many documents which use these terms and for the explanation of the Consulado's Trigo and Sebo duty, [Wheat and Grease (or tallow, depending on its use)] and the Consulado's insistence on not taxing Peruvian wheat in 1815, see "Consulta," 1817.

109

Casteñeda who was a member of the *Gremio de Panaderos* (the Baker's Guild) of Bellavista and owed 15,039 pesos in taxes to the Consulado at one peso per bushel on his wheat by January 22, 1817 ["Razon," 1817].

This is to say that the two bakeries are related because a little more than a year before, Casteñeda had supplied wheat to the "Bakery in the Street of the Fishmarket" in December of 1815 ["P foxas," folio 5]. This was nine months after a particular tax on wheat and grease had been assigned to the Consulado for collection in February of 1815 ["Derechos," 1815]. Yet the Panaderia Pescaderia shows no taxes paid on any wheat bought in 1815 which included the wheat it bought from Casteñeda (see Table 3). Since Casteñeda was taxed in 1817, then he probably would have been in 1815 when the Fishmarket Bakery bought wheat from him. But the bakery does not pay any taxes on wheat in 1815 and this was the case for most of the wheat bought after 1815 and for all of the wheat it bought in 1817. On the other hand, what the account book does note, is that in some instances taxes have already been paid or are included in the price of the wheat bought (see Table 3 j, k). and it may be that most of the wheat in the account book had already had its taxes paid.

In fact, though, the Panaderia a la Pescaderia appears to note very few Consulado or Customs collections. But these collections are levied on the Baker's Guild or the Bread Supplier's Guild (Gremio de Panaderos and Gremio de Abastecedores de Pan — the two terms are used interchangably in the document for Casteneda in 1817) ["Razon," 1817; "Libro de Cabildos 45," 1971, p. 142]. And the levies are not light: in January of 1817, the amount owed for Bellavista was 84,284 pesos for the Gremio de Abastecedores de Pan ["Razon," 1817]. In August of 1819, an expected levy on the Baker's Guild (Gremio de Panaderos) was 50,000 pesos ["Pasame," 1819; Pezuela, 1947, 398].

THE BAKERY'S THREE LARGEST ACCOUNTS

The three largest income-producing accounts noted for the bakery were for ship biscuit for the *Maintinomo's* voyages, for ship biscuit for Viceroy Pezuela's expedition to retake Chile in 1817 and for bread for the Hospital of the Holy Spirit.

In the case of the *Maintinomo*, there is a close relationship with this frigate beyond that of the bulk purchases made from the ship's wheat cargos. In fact, from the table below, one can see that 2,676 *pesos* worth of ship biscuit along with some

butter were sold as provisions for the *Maintinomo's* voyages from December 1815 to November 1820. By comparing these notations for ship biscuit sales with bulk wheat purchase information on the *Maintinomo's* cargos from Table 3, we have references to two more voyages than those from wheat sales alone (Table 3). These voyages are number 16 and 18, and the ports for voyage number 14 can now be listed as Penco⁸ and Talcahuano (Table 2; Table 3). There is also a 15 *peso* per hundredweight (*quintal*) price given for a ship biscuit purchase in 1818 ["P foxas," *folio* 9v].

TABLE 2

"Diet Ship Biscuit" and Butter
Supplied to the Frigate Maintinomo by the
"Bakery in the Street of the Fishmarket" 1815-1820

Date		Voyage	Destination	Amount Paid	Provision	Folio
March	1815	Voyage #14	Talcahuano	428 pesc	sShip Biscuit	4v
		Voyage #15	Valparaiso	200	Ship Biscuit	4v
December	1815	Voyage #16		126	Ship Biscuit	5
	1816	Voyage #18	Talcahuano	213	Ship Biscuit & Butter	6
September to	1817			791	Ship Biscuit & Butter	8v
January	1818					
-	1818			380	Ship Biscuit	9v
November	1820			492	Ship Biscuit	10v
Total				2,676 pesc	05	

Source: "Cuenta corriente Conla casa Panaderia de la Pescaderia, que corre al carge de don Julian Parga a partir de utilidades, y perdidas por mitad que principio en 20 de Dizre de 1814# 1816# del mes de Diciembre 1819# 1820# 1821# "P." C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nación, Lima, Perú.

The second major account was that for ship biscuit to supply Viceroy Pezuela's expedition to retake Chile in 1817. This account gave the bakery a direct connection with the expedition in addition to that seen in terms of the price peaks shown for the bakery's wheat purchases during 1817 which occurred while the insurgent government established itself in Chile [Vargas Ugarte, 1958, pp. 140, 141]. In fact, here in 1817,

⁸Trigo de Penco [wheat from Penco (Peen-co)] is said by Peruvians to be a stage for the grain before processing or while processing, i.e., possibly unwinnowed wheat, instead of a place. However, the writer has not encountered this in the documents nor can he locate Penco, but Peruvians should know because the grain is widely eaten in soups as well as otherwise throughout Peru.

111

the bakery filled one of its biggest single orders when it supplied 1,600 pesos worth of ship biscuit for "the expedition to Chile in December 817" ["P foxas," folio 9v].

The third of the large accounts for the bakery was that for the Royal Hospital of the Holy Spirit. The account book shows that the bakery baked 6,172 *pesos* worth of bread for this hospital from 1817 to June 28th of 1821. The figures noted for this amount are;

For 1818 to December 19th	1,020 pesos
December 20, 1818 to May 31, 1819	1,165
May 30, 1819 to April 30, 1820	1,824
To June 28, 1821	2,106
Pharmacy of the Hospital of the Holy Spirit	57
	6,172 pesos ⁹

THE 1821 WHEAT PURCHASE

It is in February or March of 1821 that the bakery's most important purchase was made. In fact, it is at this point that the account book provides some of its most important information, for not only has it given data which most likely otherwise would now be completely unknown on Lima wholesale wheat prices from 1812 to 1820, but here in 1821, it provides a sale price for one of two wheat cargos landed for Lima in the six months from January to July of 1821 [Libro de Cabildos 45, 1971, pp. 174, 179]. That is to say that this cargo, which is that of the *Maintinomo*, is the first of only two wheat cargos which are mentioned in the minutes of the city government of Lima for these years ["Libro de Cabildos 45," 1971, pp. 139-239, passim].

That these cargos were important and probably were the only two landed is seen when, in the minutes for February 18, 1821, the Bread Supplier's Guild (*Gremio de Abastecedores de Pan*) had had read into the record of the council (*Libro de Cabildos*), a request that their guild be authorized to divide the *Maintinomo's* cargo equitably among the bakers of the city so that some bakeries would not be closed (cut off from the supply) [Libro de Cabildos 45, 1971, p. 174].

On the 2nd of March, statements for wheat interned for the *Maintinomo* and for that of a second ship, the *Lord Lindok*,

^{9&}quot;P foxas," 1821, folios 9v, 10v, 11, 11v. The notation of 1,824 pesos includes 64 pesos for galletas (ship biscuit) assigned to the Maintinomo from the whole amount assigned to the Hospital for this entry. "P foxas," 1821, folio 10v.

were accepted by the Cabildo and passed on to the treasury for collection [Libro de Cabildos 45, 1971, p. 179]. The only other cargos like the two mentioned for wheat are a cargo of flour brought by the *General Brown* from New York listed as ready for distribution on the 3rd of April, 1821, and a 254 barrel cargo of flour brought by the Russian frigate *Kontunoff*, which was first mentioned on the 18th of May 1821 [Libro de Cabildos 45, 1971, pp. 200, 201, 216, 218, 224].

Hence, the Cabildo records demonstrate that the *Maintinomo* wheat in 1821 was in demand in Lima. And the account book not only gives us the wholesale price for a purchase in bulk from the *Maintinomo* cargo, the price figures in the account book for the years since 1812 give us a comparison which shows that this wheat price in 1821 is radically higher than those of 1816-1819, not to mention 1812.

But perhaps the importance of the *Maintinomo's* cargo is put in even better perspective when thought of in terms of the beans from Chincha. These are mentioned in an obscure note near the end of page 11v as having been bought at a price of 25 *pesos* per bushel.

That this 25 peso price for a bushel of beans is extremely high and is the result of Lima's problems is then spelled out in the city council minutes. Here there are repeated demands in January 1821 that the Viceroy intervene to stop a monopoly which had developed with the Chincha hacienda owners because Lima was out of food ["Libros de Cabildos 45," 1971, pp. 151. 1541. The *quebrada* or canyon of Topará in the Chincha district in particular was said to have both wheat and other staples, and the Lima Cabildo was repeatedly urged to do something about using these supplies. In particular, the Cabildo was to get the Viceroy to see that the military commander of the district stop the hacendados of the Vailey of Chincha from selling their wheat to speculators from Lima. Secondly, the government was to get the Vicerov to put a ceiling of five pesos per unit on first sales from the area and then to have secondary prices based on the first five peso sale. The Cabildo was next asked to find a means to subsidize buying wheat at Chincha and bringing it to Lima [Libro de Cabildos 45," 1971, pp. 154, 156, 158]. This last statement was

¹⁰The Lord Lindok cargo also illustrates some of the danger that constantly stalked the Maintinomo and other ships supplying Lima in these last years because the Lord Lindok was captured on leaving Callao and lost 15,000 dollars which was later reclaimed through British pressure. Elias, Wu, Denigri Luna, 1974, p. 253, # 16.

on the 28th of January; on the 16th of February the *Maintinomo* cargo was discussed for the first time, but then the cargo was evidently not distributed until March. The delay certainly would not seem to help the food situation in Lima; however, it does fit in with the account book's notations for the bakery's Customs and Consulado tax payments for March of 1821 (see Table 3).

FREE TRADE

The scarcity of food in Lima, particularly in January of 1821, is further emphasized by the demands for free trade made by the city government as a means of solving the problem. In fact, as the situation was worsening in Lima, the Cabildo went out of its way to register its general disapproval of the course of events by calling for the institution of free trade (comercio libre) at least three times: first in January, then in early February and then again in late April.

The question was first brought up by the Cabildo in 1821 on January 15th when the motion was made that, because of the lack of foodstuffs, an agreement be concluded with the English Captain Sheriff, evidently then in Callao, that free trade with the English be established for two years so as to end the scarcity of supplies for Lima.

The next day, the 16th, the Cabildo met again and the opposition view was that in order to supply the city, what was needed was free trade with all neutrals instead of free trade with only the English. The question as to whether the matter should be formally put to the Viceroy was voted on and failed on a 7 to 6 split with 7 votes against and 6 votes for the measure. The seven vote majority then tabled the proposal (sent the matter to the Cabildo archives) ["Libro de Cabildos 45," 1971, pp. 148, 149].

The point was again brought up in the Cabildo session of February 3rd (shortly after Viceroy Pezuela had been deposed) when an official note was sent to the new Viceroy asking that the scarcity of grain and other foodstuffs for the city be ended by allowing free trade with neutral carriers ("comercio libre en buques neutrales") ["Libro de Cabildos 45," 1971, pp. 148, 149].

The question was raised again on March 30th when a plea to the Viceroy was read into the minutes that special payments be made to bring supplies to the city in neutral ships ["Libro de Cabildos 45," 1971, p. 197].

A month later, on April 25th, when a proposal that paper and copper currency be issued for 500,000 pesos to meet the

Viceroy's need for money, the plan was formally hedged by another request for "comercio libre" (free trade). That is, if the paper money measure did not work, free trade with neutral states be allowed because Cabildo members said that such free trade had already been allowed in Spain according to what they had read in the Gaceta de Madrid (Madrid Gazette) ["Libro de Cabildos 45," 1971, p. 211].

PROFITS MADE BY THE BAKERY

The profits and losses seen in the biennual statements for the bakery show that the profits for each partner dropped from 13,972 pesos in December of 1814 (1812-1814), to 9,308 pesos in December of 1818 (1816-1818) (see Exhibit 1, Table 4). There are also the figures for liquidation of the business, the last figures given by the document, which show that from December of 1818 to the 28th of June, 1821 (two and a half years, instead of two years), the profits per partner were 18,160 pesos each. And in spite of the fact that this figure results from the liquidation statement, the inference is that there were also profits produced in this two and a half year period.¹¹

WHEAT PRICES AND THE PRICE OF BREAD

One of the most direct conclusions for the reader of the account book or of Table 1 or of Table 3 and Exhibit 1, Figure

"P foxas," 1821, folio 12.

¹¹This document says clearly that these 18,160 pesos are the profits for two and a half years for each partner. But the entry is complicated, so it is quoted in its entirety here.

Por 18,160 p⁸ 2½ r⁸ que recivi de Dⁿ Julian Parga producidas del balance, dado en 28 de Junio de 1821 [illegible] percivido dho p^r igual cantidad de utilidades de la Panaderia Pescaderia [Continued on folio 12]

115

1, which are constructed from the account book's data, is that the price of a *fanega* (bushel) of wheat rose from a low in December 1815-January 1816 of two *pesos*, as seen in the entries for these months, to twenty-five *pesos* per *fanega* paid between February and April of 1821. This is a price-rise of eleven hundred and fifty percent.

But looking beyond the rise in the price of wheat, this nearly twelvefold increase in the price paid for wheat by the bakery clearly suggests an increase in the price of bread. And the implication that a rise in the price of bread occurred is reinforced by the December 1812-December 1818 profits shown for the partnership of 27,924 pesos in December of 1814, 23,555 pesos in December of 1816 and 18,615 pesos in December of 1818 (70,095 pesos in profits). It can be seen, then, that even though profits were falling, these profits were still coming in and they had continued while the price of wheat was going up (see Exhibit 1, Figures 1, 2).

That a price increase for bread would have occurred and would have continued until June of 1821 is further implied by one of the last statements in the document which notes that the Panaderia had a balance of "once mil seis cientos y dos pesos" (11,602 pesos) for January through June of 1821 (see note 11), as well as the two and a half year profit per partner of 18,160 pesos cited above and the 1817-1821 sales of bread to the Hospital of the Holy Spirit.

Moreover, that there was a crisis in the food supply for Lima as indicated from the demand for the *Maintinomo's* wheat, the beans from Chincha and the Cabildo's arguments for free trade is made even clearer by other information in the Cabildo minutes. In particular, there were continued complaints of gouging by "retailers" *i.e.*, pen-hookers or speculators (*regatones*) [Libro de Cabildos 45, 1971, pp. 144, 145, 155, 205, 225, 230, 231]. In fact, in early January, Viceroy Pezuela found it necessary to issue a decree declaring that "... mules carrying food supplies to this Capital will be respected by military parties and the packers are not to give up their mules on any pretext whatsoever ..." ["Libro de Cabildos 45," 1971, p. 145].

But of more importance, the Cabildo minutes show that bread itself was a special commodity in short supply. That an official effort was made to let bread prices increase from January to July of 1821 because of the scarcity is seen in the notations for the *real de pan* [real (ray-al) for bread] in the minutes of the municipal government meetings. The real de pan

was a measure by weight for bread that was priced at one real (% of a peso for these years). In February of 1821, the real de pan or real's worth of bread, was six ounces of bread in three pieces [Libro de Cabildos 45, 1971, p. 174]. In January there had been some concern shown about being able to continue this much bread-weight for the one real amount and on February 16th, it was decided that the six ounce standard could not be maintained because of the difference in bread made from Peruvian wheat and that made from wheat from Chile. (Nothing was said about what the weight should be).

Instead, since some three days before on the 13th, a concession had been made to grocery or food stores (*pulperias*) which let them sell the one *real* amount in two pieces instead of three, this decision was applied to all *real de pan* sales. That is, on February 16th, the one-*real* bread amount could be in two pieces instead of three [Libro de Cabildos 45, 1971, pp. 143, 171, 174].

Nothing further was noted in the Cabildo minutes until April. Then, on the 3rd, the Cabildo decided that the best weight that could be assigned to the real de pan was 4½ ounces "...regardless of...suggestions against it" [Libro de Cabildos 45, 1971, p. 201]. So, the price may have gone up in terms of the two, instead of three piece division of the one real measure, but then a formal price rise was allowed when the real de pan weight was dropped to 4½ ounces from 6 ounces. This 1½ ounce drop in the amount of bread-weight per real would mean that there had indeed been a formal price increase of 25 percent by weight, officially at least, in the first four months of 1821. And this price increase agrees in principal with the price rise implied by the bakery's profits.

CONCLUSION

Thus, to put the account book's information on a more limited base, the conclusions which are most directly pointed to are that the price of wheat per bushel paid by this centrally located bakery in Lima rose eleven hundred and fifty percent between 1812 and 1821 (particularly between late 1816 and 1821) and that the profits after the bakery paid this increased cost indicate a rise in the price of bread to cover the increased cost of the wheat.

And here, with the translation and analysis of this small account book, we have a cross section, a good sample of particular wheat price data during the independence move-

ment in Perú before 1821: a point of some importance because the bread made from the twenty-five *peso* wheat was then, as it is now, the basic staple in the diet of the Lima population.¹²

REFERENCES

- Basadre, Jorge. Historia de la República del Perú. Tomo I 1822-1856. Lima, Perú. 1949.
- Bonilla, Heraclio et al. La Independencia en el Perú. Lima, Perú: Instituto de Estudios Peruanos. 1981.
- Burzio, Humberto F. La Moneda de la Tierra y de Cuenta en el Regimen Monetario Colonial hispano-Americano. Madrid, Spain. 1949.
- "Consulta del Real Tribunal del Consulado," 26 April 1815, C4, Real Tribunal del Consulado. Administrativo. Legajo 25. Archivo General de la Nación, Lima, Perú.
- Denegri Luna, Felix, ed. Diarios y Cronicas. Tomo XXVI in Coleccion Documental de la Independencia del Perú. Lima, Perú, 1971.
- Doering, Juan Gunther, ed. *Planos de Lima 1613-1983*. Lima, Perú: Municipalidad de Lima Metropolitana. 1983.
- "El Contador hace presente a VS...," 2 September 1820, C4, Legajo 5, Archivo General de la Nación, Lima, Perú.
- Elias, J. J., comp; Denigri Luna, Felix, ed.; Wu, Celia, trans. La Marina 1780-1822 Tomo VII in Colleccion Documental de la Independencia del Perú. Lima, Peru: 1974.
- Fisher, John Robert. Government and Society in Colonial Perú 1776-1824. London: 1970.
- ______. Silver Mines and Silver Miners in Colonial Peru, 1776-1824. Liverpool, England, 1977.
- Gamio Palacio, Fernando, La Municipalidad de Lima y La Emancipación 1821. Lima, Perú: Concejo Provincial de Lima Comision Municipal del Sesquicentenario de la Independencia Nacional. 1971.
- "Derechos," Robert Sidney Smith Collection, AHMH Libro 1234, folios 11-13 (Derecnos in red pencil). From manuscript book in Archivo General de la Nación, Lima, Perú.
- Libro 1239, "Oficios del Tribunal del Consulado de Lima desde 10 de Agosto de 1820 hasta 5 de Julio de 1821." Archivo General de la Nación, Lima, Perú.
- "Libro de Cabildos 45," in Gamio Palacio. Fernando, La Municipalidad de Lima y la Emancipacion 1821. Lima, Perú: Consejo Provincial de Lima Comision Municipal del Sesquicentenario de la Independencia Nacional. 1971.
- Lohman Villena, Guillermo. "La sección manuscrito de la Biblioteca del Ministerio de Relaciónes Exteriores del Perú." In Handbood of Latin American Studies VI, pp. 518-522. Cambridge, Massachusetts: 1940.

¹²In 1815, the Lima Consulado, in its discussion of the Viceroyalty's Wheat and Grease (Trigo y Sebo) tax policy, quotes Bread (Pan) as being "...an article of the first necessity...." The Consulado's greatest concern was that there "...not be any lack of the Wheat necessary to the consumption of this Capital [Lima] and the areas immediately surrounding it." "Consulta," 1817.

- Lynch, John. The Spanish American Revolutions. New York: 1973.
- Mills, P. A. "Financial Reporting and Stewardship Accounting in Sixteenth Century Spain," *The Accounting Historians Journal* (Fall 1986), pp. 65-76.
- Moore, John Preston. The Cabildo in Peru Under the Bourbons A Study in the Decline and Resurgence of Local Government in the Audiencia of Lima 1700-1720. Durham, North Carolina: 1966.
- "P foxas 12 Con Dⁿ Julian Parga sobre la Penad^a Pesc^a,","Cuenta Corriente conla casa Panaderia a la Pescaderia, que corre al cargo de don Julian Parga, a partir de utilidades, y perdidas por mitad, que principio en 20 de Dizre de 1814#1816#1817#1818#del mes de Diciembre 18-19#1820#1821# P," C4, Real Tribunal del Consulado, Legajo 129, Archivo General de la Nacion, Lima, Perú.
- "Pasame V.S. inmediatamente una razon...." 16 August 1819, Superior Gobierno, Legajo 8, Archivo General de la Nación, Lima, Perú.
- "Razon de lo que adeuda el gremio de Panaderos . . . , " 22 January 1817, Libro 1234, folio 3v. H3, Archivo General de la Nación, Lima, Perú.
- Pezuela, Joaquin de la. Memoria de Gobierno. Edited by Vicente Rodríquez Casado and Guillermo Lohman Villena. Sevilla, Spain: 1947.
- "Se deterioran valiosos documentos históricos," El Comercio (Lima), September 18, 1987.
- Smith, Robert Sidney. "Prologo," to El Indice del Archivo del Tribunal del Consulado de Lima con un Estudio Histórico de esta Institución por Robert Sidney Smith. Edited by Federico Schwab. Lima, Perú: Archivo Histórico del Ministerio de Hacienda y Comercio, 1948.
- Vargas Ugarte, Ruben. Historia del Perú: emancipación, 1809-1825. Buenos Aires, Argentina: 1958.