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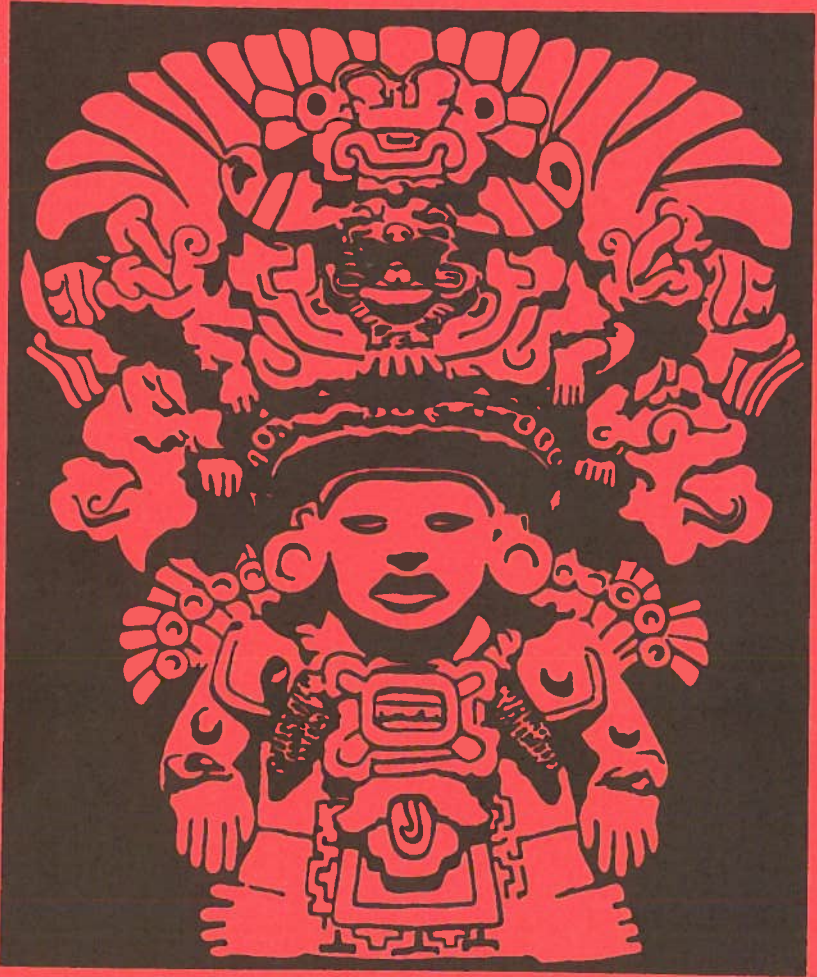
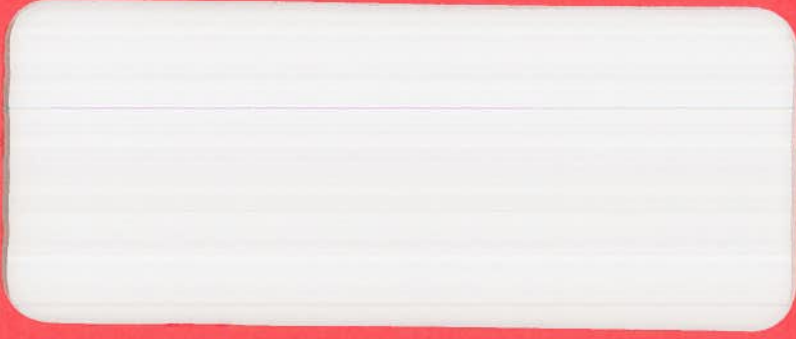
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The Canudos War Collection

Victor F. Torres

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Department of Journalism, University of New Mexico

The Latin American Institute (LAI) at the University of New Mexico (UNM) is one of the nation's leading foreign language and area studies centers. The LAI is one of ten federally designated Comprehensive National Resource Centers for Latin American Language and Area Studies, and UNM is believed to offer more Latin American degree programs and courses than any other university in the country. More than 150 UNM faculty specializing in Latin American research and teaching are members of the Faculty Concilium on Latin America and are the primary constituency of the LAI.

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The Canudos War Collection

by

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The author would like to express appreciation to Stella de Sá Rego, photo archivist, University of New Mexico Zimmerman Library, for making available the photographs on which this work is based.

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¹maps from *Canudos: subsídios para a sua reavaliação historica*. Rio de Janeiro: Fundação Casa de Rui Barbosa, 1986. 552, 554.

The Canudos War Collection

By Victor F. Torres

This paper is a guide to a collection of 59 photographs depicting the Canudos War (1896-97), the first major national conflict under Brazil's First Republic. The photographs are housed in the Special Collections Department at the University of New Mexico's Zimmerman Library.

Canudos was the name of an abandoned cattle ranch in the remote backlands of the state of Bahia. A religious commune was established at Canudos in 1893 by Antônio Conselheiro, a messianic leader who had been preaching in the Brazilian *sertão* since the early 1870s. Conselheiros's followers, a racial and socially diverse group despite common beliefs, increased steadily, and by 1896 Canudos had become the state's second largest settlement after Salvador, the capital city (Levine 116).

The community led a peaceful life until November 1896, when a small expedition was sent to capture Conselheiro. This was the beginning of a series of failed military campaigns that finally led to a huge military expedition in 1897. In contrast to previous ones, the fourth attack was strategically planned and organized, involving military and police forces from the entire nation. From its initial stages in March 1897 to the final destruction of Canudos in October 1897, more than

10,000 soldiers were involved (Sampaio & Mello 46).

The government's reasons for wanting to wipe out the settlement after its four years of existence have been controversial, especially after Euclides da Cunha in 1902 published a personal account of the war, *Os sertões*. Recent studies indicate that the hostility against Canudos came from pressure groups of Bahian society: the church hierarchy, the local *coroneis*, and the oligarchy, who felt threatened by Conselheiro's growing influence over the region. They spread rumors that Canudos was an anti-republican community planning to restore the monarchy. This led to intervention by the federal government and its decision to destroy Canudos (Levine 131-157).

There is an impressive and rich bibliography on the Canudos War: letters, monographs, journal articles, telegrams, maps, and official documents of the Brazilian government. These resources are enhanced by the photographs discussed in this paper.

THE COLLECTION

Although obviously important for the preservation of visual historical materials, collecting Latin American

photographs is a relatively new activity for most research libraries in the United States (Niehaus 79-80). Although the Canudos War collection at UNM is impaired by the poor quality of some of the original photographs in Brazil, and even though it only covers a brief period of the war, it constitutes--as far as is known--a unique resource for researchers in the United States.

The original Canudos War photographs are in two albums in the Museu da República in Rio de Janeiro. They are little known in Brazil and access to the collection is limited. The photographs in the Zimmerman Library collection are from negatives made from the original photographs by Stella de Sá Rego, Zimmerman Library photo archivist. The UNM collection covers the following topics:

- battlegrounds, towns, and villages
- troops
- officers and their aides
- Canudos and its inhabitants

The original photographs were taken during the 4th expedition, from March to early October 1897, and depict the last stages of the war. Though dates are not available from the original collection, some dates can be ascertained by subjects in the pictures, e.g., Brigadier General Carlos Eugenio de Andrade Guimarães and his Estado Mayor, destroyed buildings in Canudos such as the Igreja de

Bom Jesus, and a photograph of a group of surrendered inhabitants of Canudos.

The photographer has not been positively identified. Among the pictures in the collection is one bearing the inscription, "Flavio de Barros, photographo expediçionário," which could be a portrait of the photographer. Written sources, however, fail to mention Barros, who probably was a common private.

It has also been suggested that the pictures may be the work of J. Gutierrez, a Spanish photographer, known to have died while photographing the Canudos War (Ferrez 96).

Regardless of his identity, whoever took the pictures arrived with the last contingent of expeditionaries, because photographs of General Carlos Eugenio de Andrade Guimarães, who arrived to the battlefield as late as September 1897, abound as well as photographs of most of the regiments who composed the auxiliary forces that arrived with him.

The 27 photographs discussed below provide both historical insight and clear images. Many of the original photographs have faded because of Brazil's high humidity and could not be enhanced. Others are merely group portraits of participating army, cavalry, artillery, and police regiments and so provide little detail related to the prosecution of the war. Each photograph described below is identified by its Zimmerman Library accession number and inscription. If the photograph is reproduced in this publication, the inscription is followed by a page number in parenthesis.

Battlegrounds, Towns and Villages

0008 RIOS VASA- BARRIS E UMBURANAS 0010 RIO VASA-BARRIS

The Umburanas is a stream—or more precisely, a drain—filled occasionally with floodwaters leading to the Vasa-Barris, the main river flowing through Canudos. Actually, the Vasa-Barris, as well as its tributaries, are for the most part drainage canals, "rivers that serve no purpose," as Euclides da Cunha calls them (18), usually dry and filled with stones and rubbish. This is indeed the overall aspect evident in both pictures.

The first photograph is a long distance shot of the Umburanas showing its dry bed and part of the surrounding landscape. Several tents, campsites, and soldiers can be seen as well as some horses grazing downstream. The second picture, though identified as the Vasa-Barris, could be another angle of the Umburanas with a closer look at the tents and soldiers. It is known that after September 7, 1897, the right bank of the Vasa-Barris and its tributaries were captured by the soldiers and used as a natural trench (Macedo Soares 304).

0011 MISSA COM ASSISTENCIA DO M. BITTENCOURT

On September 7, 1897, Marshal Carlos Machado de Bittencourt, Secretary of State

for War Affairs, arrived and set up his headquarters at Monte Santo. At this time, four battalions were stationed there (Macedo Soares 296). Even though this photograph bears no proof of location, it is inferred to be Monte Santo, based on the buildings surrounding the area and the facts presented above.

A group of officers stand in the background, among them General Carlos Eugenio, as well as other members of his staff. The men, including Marshal Bittencourt, left Queimadas on August 30 or September 1, 1897, arriving in Monte Santo on September 7, 1897 (Sampaio & Mello 72). Therefore, it is likely that this photograph was taken shortly after their arrival at Monte Santo during the first week of September.

0051 PRISÃO DE JAGUNÇOS PELA CAVALLARIA (10)

This is one of the few "action" photographs in the collection, showing several *jagunço* prisoners. The clarity of the print indicates that the so-called "action" was posed for the photographer. In the late 1800s, film speed was too slow to have captured such action "live" (Ferrez 17). This is also one of the best pictures of the collection, allowing us to appreciate the peculiar regional landscape (*caatinga*) that Euclides da Cunha described as

"...barren, level-lying tracts of land now turned into huge plains, and everywhere, in the depths of the humid bottom lands, a scrawny, atrophied vegetation, scarcely able to withstand its environment and slowly dying amid a gaze of tangled boughs creeping along the ground and writhing in the

air, floundering about in torture" (375).

Troops

0013 ALA DO 1 E 9 DE CAVALLARIA (10)

Approximately 10,000 men participated throughout the long 4th expedition. Regiments, including cavalry, infantry, and artillery battalions, were drawn from all parts of Brazil. Police forces from several Brazilian states were also recruited and men from the backlands or *sertão*, unprepared to fight, were drafted for service (Levine 161). Particularly noteworthy of the two cavalry regiments in the picture are the meager uniforms, the lack of appropriate footwear and the shortage of military equipment. According to da Cunha, there was no trace of military formation and the soldiers "were no longer to be distinguished by their faded uniforms hanging on them in shreds" (379).

Another interesting sight is the presence of women, two of whom can be seen under the straw shelter to the left. The women were known as *vivandeiras*. As many as 300 women went along on the campaign (Levine 162) and were called by da Cunha "soldiers' mistresses, witchlike old camp followers, with ghastly, wrinkled faces" (379).

0014 4 BATALHÃO DE INFANTERIA

0015 OFFICIAES DO 4 BATALHÃO

This battalion was one of the five regiments from Rio Grande do Sul participating in the 4th expedition. The battalion, with headquarters in São Gabriel, arrived in Canudos in September as part of the auxiliary forces (Sampaio & Mello 28). The

first picture shows about 45 of the 253 men, including 14 officers, in the company. The officers stand in the foreground and a group of soldiers is in a row behind them. The second picture is a close-up of several officers seen in the previous photograph. Among them, a black officer can be found. This is the only print of the entire collection that shows a black officer, though his exact rank is unknown.

0016 5 CORPO DE POLICIA DE BAHIA NA TRINCHEIRA

This regiment was composed of 20 officers and 388 soldiers. Although a police force, it remained under the direct command of the army (Sampaio & Mello 34). Most of the soldiers were *sertanejos* who had been recruited in the backlands. The regiment was responsible for constructing the "*linha negra*," a series of trenches built from July 18 to July 25, that constituted the boundary between the military stronghold and the outskirts of Canudos. These men occupied the outermost trench of the *linha negra*, located in a deep gutter formed by the Providencia River (Macedo Soares 277).

0017 BATERIA 7 DE SETEMBRO (FAZENDA VELHA)

On September 7, 1897, a strategic position was taken 300 meters from the Igreja Bom Jesus. This enclave, called Fazenda Velha, overlooked the settlement. With its occupation, the periphery of the siege was increased by some 1,500 yards. The soldiers renamed this place

the "September 7 Trench," because it was captured on the same date that Brazil celebrates its independence (Macedo Soares 293). The men in this picture could belong to the 2nd battalion of the police force from Para who arrived in Canudos on September 16 and used Fazenda Velha as their camp-site.

0032 39 BATALHÃO DE INFANTERIA EM FOGO

This battalion was originally from Curitiba. It consisted of 223 soldiers and 25 officers and it arrived at Canudos in September 1897, also as part of the auxiliary forces (Sampaio & Mello 28). This print is one of the few action shots in the collection that can be seen with relative clarity and the only representing an actual battle. Even though some blurring is noted we can still determine that a front line of soldiers is shooting while a second group stands watching. This second group appears to be the officers overseeing the infantry men engaged in combat.

0028 31 BATALHÃO DE INFANTERIA EM FORMA

The 31st infantry battalion, consisting of 341 privates and 19 officers, came from Minas Gerais. They had been in Canudos since April 1897 (Sampaio & Mello 47). In this print, the officers are facing forward and flanked by the troop. It is noteworthy that this troop was composed mostly of black soldiers.

0036 BOIA NA BATERIA DO PERIGO (10)

After July 18, 1897, many of the houses captured were used by the military forces. In this picture, the impromptu shelter,

located in what appears to be the front of a jagunço house, serves as a dining room for five men from one of the artillery units.

Another interesting sight is the three children in the corner of the photograph. Even though 250 jagunços were kept prisoner, including children, it seems unlikely that they would be allowed to wander about the camp. The children in this photograph must be some of the 80 children of soldiers who were known to have travelled with their parents to Canudos (Macedo Soares 88).

The abundant food lying on the table is another indication that the photographs belong to the closing stages of the war. Throughout the campaign, there was a constant shortage of food. According to da Cunha this was due to the irregular and uncertain schedules of the supply trains, who often left part of their cargo on the road (399). This situation prevailed until September 1897, when the siege of Canudos was completed.

0037 DIVISÃO CANET

This division owes its name to its cannons, Canet 15. It was commanded by Captain Alfredo Rodrigues Pires. This group arrived at Monte Santo in early September 1897 and remained there because the cannons were no longer necessary. The church's towers had been razed and the siege of Canudos had been completed (Macedo Soares 329).

Officers and Their Aides

0041 GENERAL BARBOSA E SEU ESTADO MAIOR

Brigadier General João de Silva Barbosa commanded the 1st column that reached Canudos, through Queimadas and Monte Santo, in June 1897. In this photograph, Barbosa is second from the left, with his army staff at the encampment in Canudos. The members of his staff were:

- capitão de cavalaria Pedro Pinto Peixoto Velho;
- capitão de infantaria Belarmino Augusto de Atáide;
- capitão honorário João Gutierrez;
- alferes de infantaria João Xavier do Rego Barros;
- alferes de cavalaria Julio Guimarães.

Macedo Soares described General Barbosa as an experienced and brave veteran (55). Next to this group are several soldiers, probably belonging to one of Barbosa's brigades.

0042 GENERAL BARBOSA, OSCAR, EUGENIO E AJUDANTES (11)

The three highest-ranking officers of the 4th expedition are standing next to each other in the foreground, surrounded by some of their staff. The fourth man from the left is Artur Oscar de Andrade Guimarães, commander-in-chief of the 4th expedition. At the time of his appointment by the Minister of War, he commanded the 2nd District, with headquarters in Recife. Having arrived at Queimadas on March 21, 1897, Andrade Guimarães was described as an experienced military officer and a well-known figure (Macedo Soares 44). In addition, he had been at Canudos longer than any other military officer.

The commander-in-chief is standing between Brigadier General João de Silva Barbosa, commander of the 1st column, and Brigadier General Carlos Eugenio de Andrade Guimarães, his brother, who commanded the 2nd column. This photograph was probably taken on the arrival of General Carlos Eugenio to the encampment. It illustrates the first meeting of these three men on September 27, 1897, the date that Carlos Eugenio and his staff arrived at Canudos, or it could belong to the "pleasant stroll," as da Cunha calls it (451), that these men took, along with their respective staff, across the encampment on September 28.

0044 GENERAL C. EUGENIO E ESTADO MAIOR EM MONTE SANTO

0045 GENERAL C. EUGENIO E SEU ESTADO MAIOR

The first photograph was taken in Monte Santo in early September 1897. It shows Brigadier General Carlos Eugenio de Andrade Guimarães and his army staff on a stopover en route to Canudos. Monte Santo was a village abandoned by its inhabitants due to the war. When the picture was taken, it served as headquarters for a small garrison. General Eugenio, as he is identified in this picture, was the last high ranking officer to participate in the war. He arrived in Queimadas in late August 1897 to assume command of the 2nd column in substitution of General Savaget, who was forced to leave the battlefield due to wounds received in battle (Macedo Soares 44). General Eugenio is overlooking a window with four men standing on one of the winding alleys of the village. Eugenio's staff was composed of:

- tenente Francisco Pereira de Costa Filho;

- alferes Francisco de Melo Rabelo;

- capitão de cavalaria Antônio Manoel de Aguiar e Silva.

The identity of the fourth man is unknown. It is known that Captain Aguiar e Silva, Eugenio's secretary, died in action (Macedo Soares 367).

In the second picture General Eugenio is seen again, sword in hand, walking through the camp with his staff in what was probably their first day at Canudos. It is interesting to contrast the officers dressed in military uniforms with General Eugenio's attire. He is still dressed in the civilian suit worn in the previous photograph.

0046 MEDEIROS E SEUS AJUDANTES

Of the four men appearing in this print it can be presumed that Coronel Joaquim Manoel de Medeiros is the third from the left, based on his uniform, which clearly distinguishes him from the others and includes stripes on his sleeves and a tunic with double-breasted buttons.

On April 5, 1897, under the instructions of General Artur Oscar de Andrade Guimarães, the military forces were divided into several brigades. Coronel Medeiros was assigned the commanding of the 1st brigade that included the 7th, 14th and 30th infantry battalions, the 1st and 4th artillery battalions, and 64 men belonging to the 1st cavalry regiment. Medeiros also assumed interim command of the 1st column until the arrival of General Carlos Eugenio on September 27, 1897 (Sampaio & Mello 50).

0048 SEPULTURA DO CAPITÃO AGUIAR (11)

Casualties were common and numerous during the Canudos War, the 4th expedition alone claiming some 1,000 men and many wounded (Sampaio & Mello 75). This photograph captures a unique burial. Indeed, most of the dead did not receive honors or elaborate burials. This was solely granted to the officers. One such officer was Captain Antônio Manoel de Aguiar e Silva, assistant to General Carlos Eugenio who died on October 1, 1897. We find the following account of his death in *Os sertões*:

"Aguiar e Silva, as a platoon marched by, stepped for an instant from behind the corner of a hut and, by way of spurring on the attack, raised his hat in the air enthusiastically and shouted a viva to the Republic. He did not pronounce the last syllables, however, for he was struck down by a bullet in the chest" (466).

Two of the men belonging to General Carlos Eugenio's staff, also shown in previous photographs, can be seen honoring their deceased comrade.

0049 DR. CURIO, CHEFE DO CORPO SANITÁRIO

The head of the medical corps, Dr. José de Miranda Curio, had a significant role at the end of the Canudos War. Macedo Soares (416-417) reports that Dr. Curio supervised Conselheiro's beheading and was in charge of taking the head for further examination in Salvador. Whether Dr. Curio fulfilled this mission is un-

known. It is known that the head was publicly displayed in Salvador (Levine 152) where "it was greeted by delirious multitudes with carnival joy (Cunha 476)."

Canudos and Its Inhabitants

0007 VISTA PARCIAL DE CANUDOS AO NASCENTE E AO SUL

This photograph is a partial view of the south and east sides of Canudos. It is one of the clearest pictures in the collection, showing a jagunço home in the foreground, with several hundred more in the background. It clearly illustrates what one witness described as a "mass of houses showing a variety of construction, reddish and scattered in a capricious disorder" (Macedo Soares 127). Canudos was divided into five neighborhoods. According to Levine (146) there was one street, Campo Alegre, which divided the city.

0050 CORPO SANITÁRIO E UMA JAGUNÇA FERIDA

This is a close look at one of the female inhabitants of Canudos. The young woman is wounded and surrounded by the *corpo sanitário*. This corps originally included 24 doctors, 4 pharmacists and 2 male nurses. It was later reinforced with 6 additional doctors, 62 medical students and 3 nurses (Sampaio & Mello 54). The photograph depicts what was probably one of the installations for prisoners. One particularly interesting aspect to this picture is the jagunça in the right hand corner, who appears to have walked inadvertently into the picture. The images of both women,

representatives of two generations, illustrate da Cunha observations regarding the female population of Canudos:

"The wrinkled faces of old women, skinny old viragoes on whose lips prayer should have been a sacrilege; the austere countenances of simple minded matrons; the naive physiognomies of credulous maidens—all mingled in a strange confusion; all ages, all types, all shades of racial coloring" (156).

0052 UMA CASA DE JAGUNÇOS (11)

This is a close look at a jagunço home. Houses in Belo Monte were constructed of mud, brick, and wattle, with solid roofs. Though painting of houses was unusual for the entire region, Canudos boasted painted neighborhoods in either grey or red. Some houses were larger than others and contained several rooms. Most of the houses, however, had only two rooms. Houses did not have doors or windows; some had basements (Levine, 146).

The man standing in front of the house is an interesting figure. Was he a jagunço prisoner? Even though as many as 250 jagunços were taken prisoners before the final assault to the city and kept at the encampment, his attire contrasts with the dirty striped cotton trousers, roughhewn shirts and leather sandals generally worn by jagunços (Levine 145). On the other hand, he is not wearing a uniform or any military insignia that designates him as belonging to the military. One guess is that he could be one of the many guides recruited among the Bahian sertanejos. The same man appears in the next picture.

0053 IGREJA DE SANTO ANTONIO

Known as *igreja velha*, this church was bombarded for two months but from its remaining tower the jagunços continued their resistance until the destruction of the tower on September 6, 1897. This picture was taken after that date, when all that remained were the main walls and the sacristy. After their final demolition October 6, the cross in front of the church was removed and transported across the river to the grave of several officers (Macedo Soares 411). In this print, several people can be seen in the front of the church and standing next to the cross. The black man from the previous picture is standing next to the cross in the foreground. This photograph was included in the book on Canudos by Macedo Soares, whose first edition dates from 1902.

0054 FLANCO ESQUERDO DA IGREJA BOM JESUS (12)

Commonly referred to as the new church, the Igreja Bom Jesus was built by Conselheiro's followers according to his own design (Levine 139). It was captured on October 1, 1897, by the 7th infantry battalion. The church, already severely damaged, served as a barricade for some 100 jagunços who fiercely resisted the final attack. A couple of hours after the October 1st attack, the soldiers gathered and the national flag was raised at the remaining column of the church's left tower by Hipólito de Medeiros, and the national hymn was

sung (Macedo Soares 411). This photograph was taken at that moment or shortly after the battle. Besides the natural aspect of the soldiers—none of them are posing and very few seem to be aware of the camera—we can distinguish a corpse lying on the ground behind a soldier. All this indicates the immediacy of the picture.

0055 RETRATO DE BOM JESUS CONSELHEIRO, DEPOIS DE EXHUMADO (12)

This photograph of the corpse of Antônio Conselheiro is one of two prints we have been able to locate in other sources. It was included in Macedo Soares's *A guerra de Canudos*, published in 1902, and in a book by Euclides da Cunha, published posthumously in 1939, *Canudos: diário de uma expedição*.

Rumors of Conselheiro's death were widespread, but it was not until October 5, 1897, that the exact location of his corpse was revealed. Though sources agree on the date the body was discovered, two versions exist regarding the location. According to Macedo Soares, on October 6, 1897, the alferes Jacinto de Campos, of the engineering division, led a group of men to the remaining ruins of the Igreja Bom Jesus to find Conselheiro's body where it was buried (414415). Conversely, da Cunha states that the body was found in a hut next to the arbor (476).

Regardless of the site, the unveiling of the body constituted an attraction to all those involved in the campaign. The description found in *Os sertões* has a striking parallel to the image we perceive in the photograph:

"After a shallow layer of earth had been removed, the body appeared wrapped in a sorry shroud--a filthy sheet--over which pious hands had strewn a few withered flowers. There, resting upon a reed mat, were the last remains of the notorious and barbarous agitator. They were in a fetid condition. Clothed in his old blue canvas tunic, his face swollen and hideous, the deep-sunken eyes filled with dirt, the Counselor would not have been recognizable to those who in the course of his life had known him most intimately (476)."

Even though some speculation existed at the time concerning the circumstances of his death, Levine reports (152) that it was determined he had died of dysentery two weeks before the final attack to the city. After many of the officers and soldiers had a chance to see Conselheiro, his head was removed, transported, and displayed in the city of Salvador.

0056 400 JAGUNÇOS PRISIONEIROS (12)

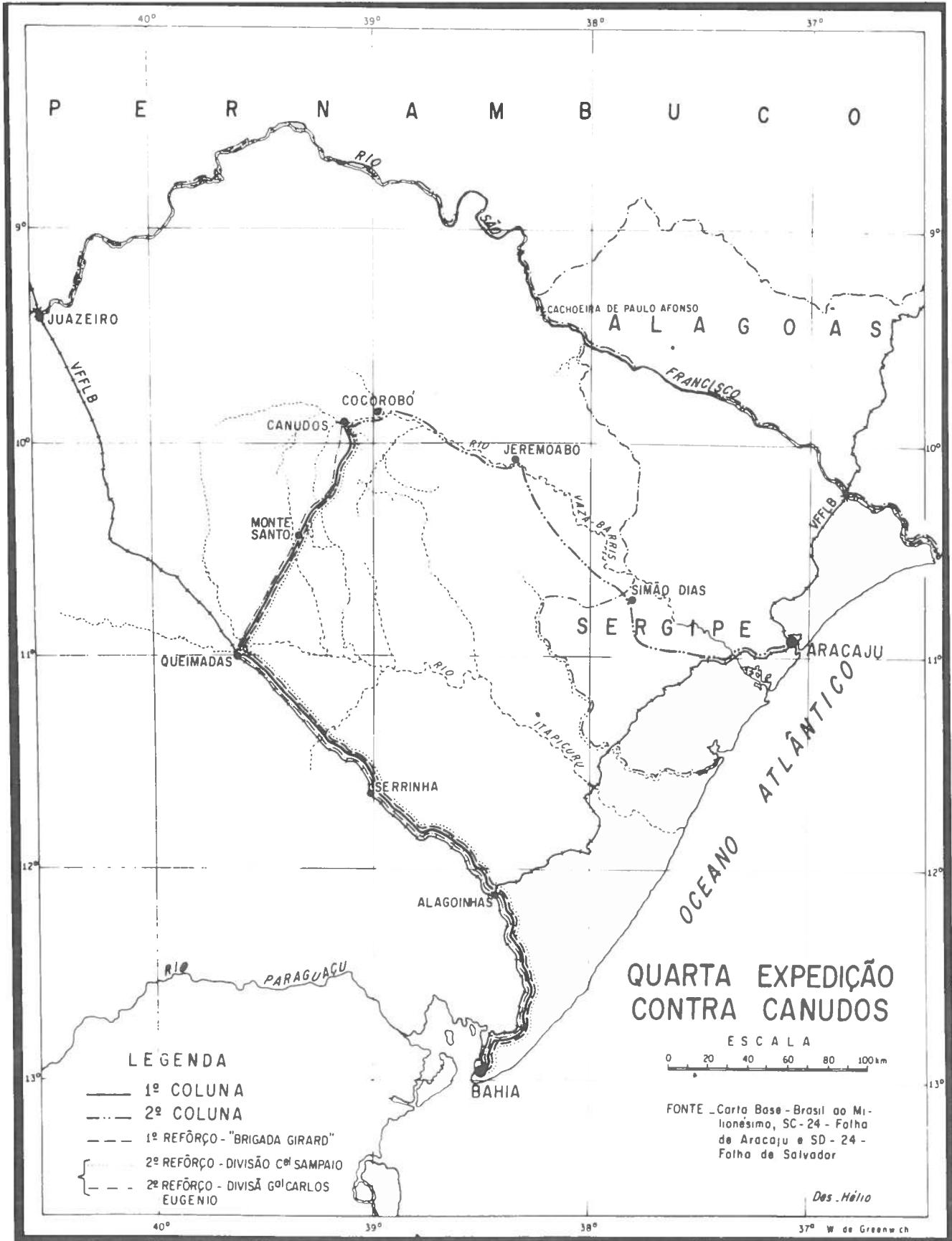
Some three hundred people, mostly women, children, and a couple of old men, surrendered on October 2, 1897, led by one of Conselheiro's closest aides, Antônio Beatinho. It seems appropriate to affirm that this photograph depicts this group of jagunços as it corresponds perfectly with the facts and description found in *Os sertões*:

"Not a manly countenance among them, not an arm that was capable of supporting a weapon, not a single warrior with heaving bosom, conquered at last. Nothing but women, women, women —

ghostlike old women, young girls old before their time, the young and the old indistinguishable in their ugliness, their filth, and their emaciation. And the children—children barely able to stand on their weak, bowed legs, children clinging to their mothers' backs or withered bosoms, or dragged along by their hand. Children, children, children. No end of children and the aged. Few men among them, none but feeble-looking invalids, their swollen, deathlike faces the color of wax, their bodies bent double, swaying as they walked (470- 472)."

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P E R N A M B U C O

A L A G O A S

S E R G I P E

OCEANO ATLÂNTICO

QUARTA EXPEDIÇÃO CONTRA CANUDOS

LEGENDA

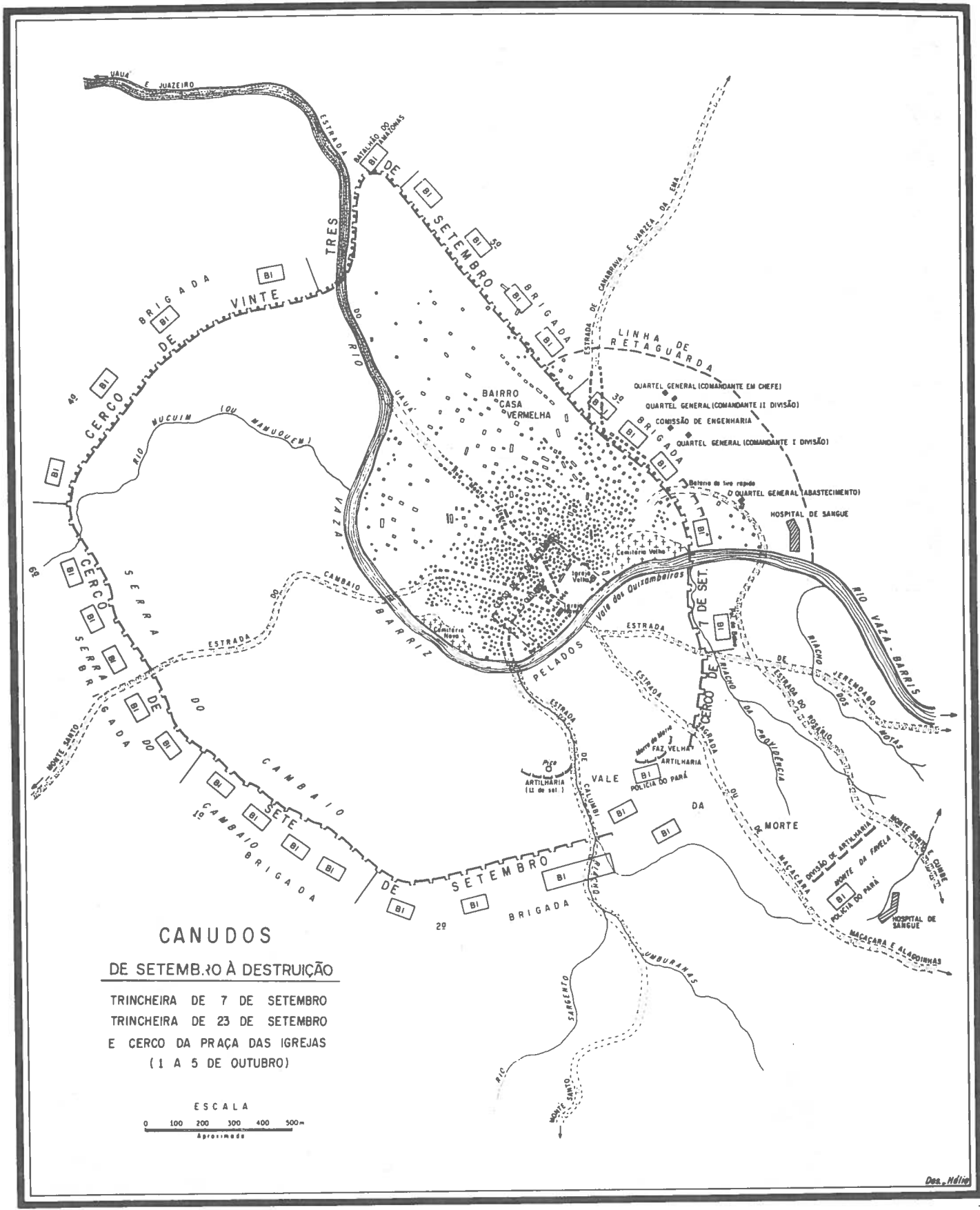
- 1ª COLUNA
- - - 2ª COLUNA
- - - 1º REFÔRÇO - "BRIGADA GIRARD"
- - - 2º REFÔRÇO - DIVISÃO Cº SAMPAIO
- - - 2º REFÔRÇO - DIVISÃO Cº CARLOS EUGENIO

ESCALA
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FONTE - Carta Base - Brasil ao Milionésimo, SC-24 - Folha de Aracaju e SD-24 - Folha de Salvador

Des. Hélio

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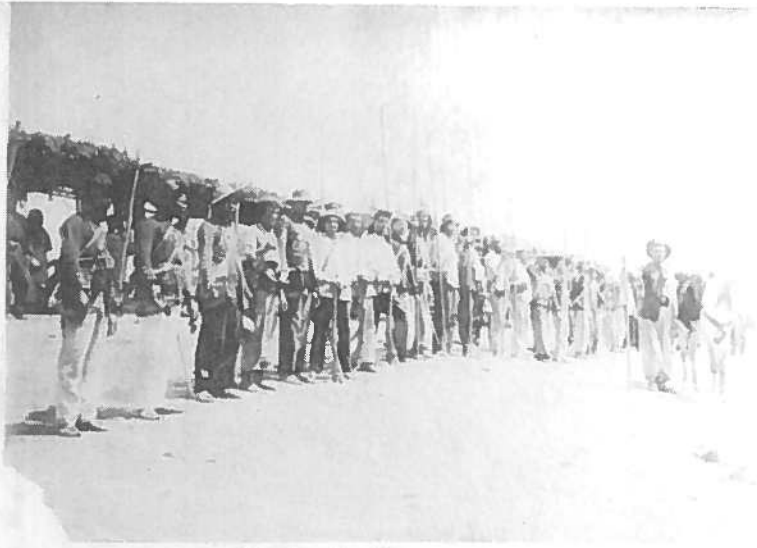


CANUDOS

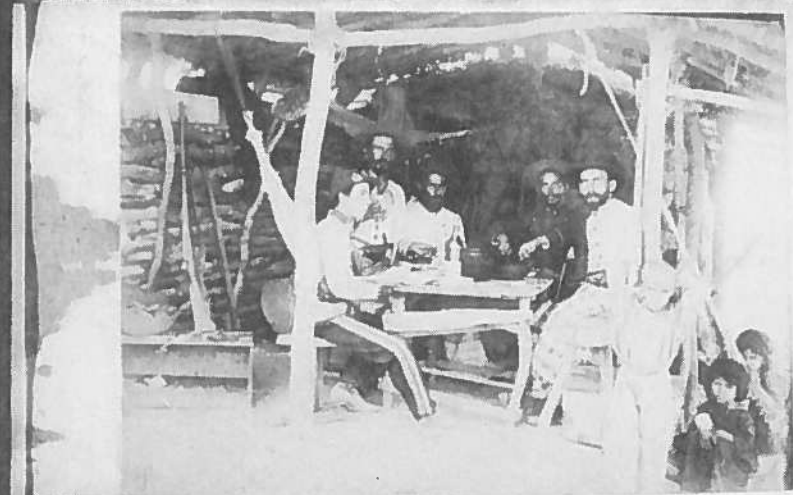
DE SETEMBRO À DESTRUIÇÃO

TRINCHEIRA DE 7 DE SETEMBRO
 TRINCHEIRA DE 23 DE SETEMBRO
 E CERCO DA PRAÇA DAS IGREJAS
 (1 A 5 DE OUTUBRO)





Ala do 1.º e 9.º de cavallaria



Boia na Bateria do Perigo.



Prisão de jagunços pela Cavallaria.

clockwise from left:

0051 Prisão de Jagunços Pela Cavallaria

0013 Ala do 1 e 9 de Cavallaria

0036 Boia na Bateria do Perigo



General Barbosa, Oscar, Eugenio e ajudantes.



Sepultura do Capitão Aguiar



Uma casa de Jagunços.

clockwise from top left:

0042 General Barbosa, Oscar, Eugenio e Ajudantes

0048 Sepultura do Capitão Aguiar

0052 Uma Casa de Jagunços



Retrato do Bom Jesus Antonio Conselheiro, depois de exumado.



400 Jagunços prisioneiros.



Flanco Esquerdo da Igreja do Bom Jesus.

clockwise from left:

- 0054 Flanco Esquerdo da Igreja Bom Jesus
- 0055 Retrato de Bom Jesus Conselheiro, Depois de Exumado
- 0056 400 Jagunços Prisioneiros

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The text suggests that a systematic approach to record-keeping is essential for identifying trends and managing the business effectively.

In the second section, the author addresses the challenges of budgeting and financial forecasting. It is noted that while budgets provide a useful framework, they are often subject to change due to unforeseen circumstances. The document advises businesses to regularly review their budgets and adjust them as needed to reflect current market conditions and internal operations.

The third part of the document focuses on the role of technology in modern accounting. It highlights how software solutions can streamline processes, reduce errors, and provide real-time data. However, it also cautions against over-reliance on technology, suggesting that a solid understanding of accounting principles remains crucial for interpreting the data and making informed decisions.

Finally, the document concludes with a discussion on the ethical responsibilities of accountants and business owners. It stresses that transparency and honesty are fundamental to the profession. The text encourages practitioners to adhere to professional standards and to act in the best interests of their clients and the public.