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Before the development of the modern burrito, the Mesoamerican peoples of Mexico used corn tortillas in 10,000 B.C. to wrap foods, with fillings of chili peppers, tomatoes, mushrooms, squash, and avocados. Historically, the Pueblo peoples of the Southwestern US also made tortillas filled with beans and meat sauce and prepared much like the modern burrito. But these preparations could also be said to be the origin of the simpler taco, rather than the modern burrito.

The precise origin of the modern burrito is not known. Some have speculated that it may have originated with vaqueros, the cowboys of northern Mexico in the 19th century. In the 1895 Diccionario de Mexicanismos, the burrito or taco was identified as a regional item from the Mexican state of Guanajuato and defined as "Tortilla arrollada, con carne u otra cosa dentro, que en Yucatán llaman cocito, / en Cuernavaca y en la Ciudad de México se dice burrito." (with meat or other ingredients inside, called 'cocito' in Yucatán, 'burrito' in Cuernavaca and in Mexico City).

An oft-repeated piece of folk history is the story of a man named Juan Méndez who sold tacos at a street stand in the Bella Vista neighborhood of Ciudad Juárez during the Mexican Revolution period (1910–1921), while using a donkey as a transport for himself and his food. To keep the food warm, Méndez wrapped it in large homemade flour tortillas underneath a small tablecloth. As the "food of the burrito" (i.e., "food of the little donkey") grew in popularity, "burrito" was eventually adopted as the name for these large tacos.

Another creation story tells of Ciudad Juárez in the 1940s, where a street food vendor created the tortilla-wrapped food to sell to poor children at a state-run middle school. The vendor would call the children his "burritos", because burro is a colloquial term for a dunce or dullard. Eventually, the somewhat derogatory, but endearing, term for the children was transferred to the food that they ate. In 1923, Alejandro Borquez opened the Sonora Cafe in Los Angeles, which later changed its name to El Cholo Spanish Cafe. Burritos first appeared on American restaurant menus at the El Cholo Spanish Cafe in Los Angeles during the 1930s. Burritos were mentioned in the U.S. media for the first time in 1934, appearing in the Mexican Cookbook, a collection of regional recipes from New Mexico that was written by historian Erna Fergusson. In 1956, a frozen burrito was developed in Southern California.