## STATE OFTHE FINANOES.

communicated to the house of representatives december 22, 1825.

- Treasury Department, December 22, 1825.

Sir: I have the honor to transmit a report, prepared in obedience to the "Act supplementary to the act to establish the Treasury Department."

I have the honor to be, with great respect, sir, your obedient servant,
The Hon. Speaker of the House of Representatives.

## RICHARD RUSH.

## REPORT.

In obedience to the directions of the "Act supplementary to the act entitled an act to establish the Treasury Department," passed on the 10th of May, 1800, the Secretary of the Treasury has the honor to submit to Congress the following report:

1. of the public revenue and expenditure of the years 1824 and 1825.

There being no direct taxes of any kind, duties of excise, or other internal duties in operation under the authority of the United States, the public revenue, by their existing laws, arises almost entirely from duties upon foreign merchandise imported, and upon tonnage, and from the sale of the public lands. There are other branches from which small and occasional receipts are derived, as dividends on bank stock, the Post Office, arrearages of taxes due under former laws, and other incidental payments, the aggregate of which, whether from temporary or permanent sources, is inconsiderable, as will appear by statements annexed to this report, where all are recapitulated.

The receipts from the Post Office, indeed, have, of late years, exceeded a million of dollars annually; but this sum, exhausted for the most part in defraying the expenses of that extensive and useful establishment, performs, in this manner, the highest purposes of revenue, by contributing to the intercourse, the trade, and the prosperity of the country.

The net revenue which accrued from duties on imports and tonnage during the year 1824 amounted (see statement A) to
$\$ 20,385,43042$
The actual receipts into the Treasury, from all sources, during the year 1824 , amounted (including the loan of five millions, at four and one-half per cent. interest, to discharge Florida claims,) to
$24,381,21279$ Viz:
Customs, (statement A)
\$17,878,325 71
Public lands, (statement D) 984,418 15
Dividends on stock in the Bank of the United States, arrears of internal duties and direct taxes, and incidental receipts, (statement E) $\qquad$
Repayments of advances made in the War Department, for services and supplies, prior to July 1, 1816.
Loan made under the act of the 24th of May, 1824, "to provide for the awards of the Commissioners under the treaty with Spain,"
$5,000,00000$
Making, with the balance in the Treasury on the 1st of January, 1824, of
9,463,922 81
$33,845,13560$
An aggregate of.
The regular and permanent expenditures of the United States divide themselves into two principal branches: First, the sums authorized by law for defraying the whole expenses of the Government, domestic and foreign, civil, military, and naval; second, those provided for the payment of the interest and principal of the public debt.
The actual expenditures of the nation, on all accounts, during the year 1824, amounted (statement F ) to
$31,898,53847$ Viz:
Givil, diplomatic, and miscellaneous . . . . . . . . . . . . . . . . . . . . . . . . . . . $\$ 7$. 155,308 81
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817.

5,270,254 34
Naval service, including the gradual increase of the Navy
2,904,581 56
Public debt
16,568,393 76
Leaving a balance in the Treasury on the 1st of January, 1825, of
by actual settlement afterwards, and that it included the moiety of the loan of five millions under the act of May 26, 1824, which was not paid into the Treasury until after the 1st of January.

| The actual receipts into the Treasury during the fir of the year 1825 are estimated to have amoun Viz: | three quarters to. $\qquad$ | \$21,681,444 56 |
| :---: | :---: | :---: |
| Customs. | \$15,196,397 00 |  |
| Public lands, (statement G) | 976,902 67 |  |
| Dividends on stock in the Bank of the United States | 367,500 00 |  |
| Arrears of internal duties and direct taxes and incidental receipts, (statement H). | 98,886 29 |  |
| Repayments of advances made in the War Department for services or supplies prior to July 1, |  |  |
| 1816 | 41,758 60 |  |
| Loan under the act of May 26, 1824 | 5,000,000 00 |  |

And the actual receipts into the Treasury during the fourth quarter of the year are estimated at

$$
5,100,000 \quad 00
$$

Making the total estimated receipts into the Treasury during the year 1825
An aggregate of .
The expenditures during the first three quarters of the year 1825are estimated to have amounted (statement I) toViz:
Civil, diplomatic, and miscellaneous ..... $\$ 2,098,52516$
Military service, including fortifications, ordnance,Indian Department, revolutionary and militarypensions, arming the militia, and arrearagesprior to January 1, 1817.

$$
4,890,310 \quad 59
$$

Naval service, including the gradual increase of the Navy
Public debt
11,074,987 79
And the expenditures during the fourth quarter are estimated at....
$3,253,00000$ Viz:
Civil, diplomatic, and miscellaneous
$\$ 445,00000$
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to January 1, 1817
960,000 00
Naval service, including the gradual increase of . the Nary
820,00000
Public debt
$1,028,00000$28,728,041 69

Should the expectations formed respecting the receipts in the fourth quarter be realized, the amount of receipts for the whole year will have exceeded the estimate presented by the Treasury at the last session of Congress by about $\$ 500,000$.

It is to be remarked, that of the above estimated balance of $\$ 5,284,06178$ the sum of $\$ 3,500,000$ is not subject to appropriation, being the estimated amount that will remain on the 31st of December next unsatisfied of appropriations heretofore made. These appropriations, being necessary for the objects for which they were severally made, are still an existing charge upon the means of the Treasury.

Of the residuary balance of $\$ 1,784,06178$, it is proper distinctly to state that about one million cannot be counted upon in any estimate of effective funds for the public service. It is made up of debts due from various banks whose notes were received by the Government during the suspension of specie payments, or which were heretofore used as banks of deposit-debts of which the recovery must, in regard to a large part, be doubtful, and, in any case, slow. It may be proper to add that the permanent deposits, generally, made in State banks, have recently been withdrawn, or put in train to be so; the public exigencies which rendered it necessary to make them, in common with those on which the losses above mentioned are likely to occur, no longer existing. Such portions of the deposits as may still remain in any of these institutions will be further withdrawn, as circumstances may render just and expedient, until these operations are closed; nor will they be renewed where it may be avoidable.

It may be proper, also, to state that directions have lately been issued to all the Receivers and Collectors of the Public Revenue not to receive, in any payments made to them, bank notes of any of the State banks of less amount than five dollars. In discountenancing a species of paper circulation deemed to be objectionable, reference was had to the authority and example of Congress upon this point, as seen in the probibition to the Bank of the United States, and to the banks existing in the District of Columbia, against issuing notes of a lower denomination. To guard against all inconvenience to individuals from the adoption of this measure by the Treasury, especially in the districts where the public lands are sold, an adequate previous notice was directed to precede its enforcement.

## 2. OF THE PUBLIC DEBT.

The total amount of funded debt, due on the 1st of October, 1825, (statement No. 3,) was
$\$ 80,985,53772$
Of the above amount, the only portion remaining unpaid, of the revolutionary debt, is the 3 per cents, amounting to- $\$ 13,296,23145$. This sum and the subscription of seven millions in the Bank of the United States, at five per cent., (the United States holding an equal amount in the shares of that institution,) are redeemable at the pleasure of the Government, making together.

20,296,231 45
The residue of the public debt, contracted subsequently to the 1st of January, 1812, and amounting to $\$ 60,689,30627$, exists in the following portions, and is redeemable at the following periods, viz:
In 1826, being the residue unpaid of loans made in 1813.
6,270,797 24
In 1827, being the residue unpaid of loans made in 1814
13,096,542 90

The stock of the foregoing portions of the debt is all at 6 per cent.
In 1829, stock at $4 \frac{1}{2}$ per cent., being the moiety of 6 per cent. stock of 1813 , exchanged under the act of Congress of March 3, 1825

792,56944
In 1830, stock at $4 \frac{1}{2}$ per cent., being the other moiety exchanged as last above stated. .
In 1831, stock at 5 per cent.; this is one-third of the sum of $\$ 56,70477$, issued in exchange for the 6 per cents of 1813,1814 , and 1815, subscribed under the act of the 20 th of April, 1822

792,569 44

18,901 59
In 1832, stock at 5 per cent., being one other third part of the sum subscribed as last above stated.

18,901 59
In 1832, stock at $4 \frac{1}{2}$ per cent., borrowed of the Bank of the United States, one half to pay the Florida claims, the other half to pay off the 6 per cent. of 1812, under the act of Congress of May 26, 1824.
$10,000,00000$
In 1832, stock at 5 per cent., under the act of Congress of May 15, 1820.
In 1833, stock at 5 per cent., being the remaining third, subscribed under the act of April 20, '1822.

999,999 13

In 1833, stock at $4 \frac{1}{2}$ per cent., being one moiety of the amount subscribed in exchange for 6 per cent. stock of 1813, under the act of May 26, 1824

18,901 59

In 1834, stock at $4 \frac{1}{2}$ per cent., being the other moiety subscribed as last above stated
In 1835 , stock at 5 per cent., being the amount issued under the act of Congress of March 3, 1821

2,227,363 97
2,227,363 98
4,735,296 30
Total redeemable at the period specified
$60,689,30627$
Total redeemable at the pleasure of the Government.
20,296,231 45

## Total amount of funded debt on the 1st day of October, 1825

The amount of Treasury notes outstanding on the Ist of October, 1825, is estimated (No. 4) at \$16,600. And the amount of Mississippi stock unredeemed on that day, including awards not applied for, (No. 5,) at $\$ 7,85017$.

The foregoing recapitulation exhibits the precise amount of the public debt now due, as well as the different periods at which, by the terms of the several loans under which it was contracted, the United States are at liberty to pay it off. Of the sum of $\$ 11,074,98779$, mentioned under the head of expenditures for 1825 as having been paid off in that year, $\$ 7,727,05219$ were on account of the principal of the debt, and the remainder on account of interest during the first three quarters of the year. Nearly the whole of the principal thus paid was outstanding at an interest of six per cent. Looking to the above recapitulation, it appears that in the years 1826 and 1827 a larger amount of debt becomes redeemable than it will fall within the ordinary surplus means of the Government to pay in the course of those years, viz: a sum exceeding sixteen millions in the former and thirteen millions in the latter year. Both these portions of the debt are also at an interest of six per cent. In 1828 the amount redeemable is at a point which it may be hoped the stated means of the Treasury for that year will reach; the ability to pay off increasing as the process of reduction advances, both by the increasing means of the nation and the annual liberation of interest on the amount of debt reduced. But in the year 1829 only a very small amount becomes redeemable, viz: less than one million, and in the year 1830 a sum no larger.

At the period of the last annual report from the Treasury no portion of the debt became redeemable in either of those years; and, with a view to a more equal diffusion of payments, as well as to effect a saving in interest, it was recommended that the excess of debt which could not, by the ordinary resources of the Treasury, be discharged in 1826 and 1827, the debt redeemable in the former year, then standing at $\$ 19,000,000$, should be thrown in equal portions upon the years 1829 and 1830. To carry this recommendation into effect, so far as applied to the year 1826, a loan of twelve millions was recommended, at five per cont.-one half to be redeemable in 1829, the other half in 1830; the entire twelve millions being intended to constitute a fund with which, in conjunction with the annual surplus means of the Treasury, to pay off the nineteen millions redeemable in 1826. The principle of the recommendation was adopted by Congress, but not its precise terms. An act was passed on the 3d of March, 1825, authorizing an exchange of stock to the amount of twelve millions of dollars, at $4 \frac{1}{2}$ per cent., for a stock of like amount at 6 per cent., the latter being so much of the stock of 1813 as was intended by the act to be redeemed. The act also authorized a loan to the same amount, and at the same rate of interest, to accomplish the same object; both modes not to be pursued if either succeeded. The new stock of $4 \frac{1}{2}$ per cent, whether proceeding from the exchange or the loan, was, by the terms of the act, to be subject to redemption in 1829 and 1830 in equal portions. The proper measures were taken to execute this act, but have prevailed only to a limited extent.

The operation of exchange which was first resorted to took effect to the amount of $\$ 1,585,13888$, and this sum, divided into equal parts, forms the two sums that now stand in the general table of the debt as redeemable in the years 1829 and 1830 , whilst they have also served to diminish by so much
the six per cent. stock of 1813. Proposals for a loan for the residue of the sum wanted were next issued, but no offers were received. The causes of the failure, it may be presumed, were the Iow rate of interest and short periods of redemption held out by the act, in conjunction with an activity in the commercial and manufacturing operations of the country, affording higher inducements to the investment of capital. This mode of dealing with the debt, whereby, through the instrumentality of new loans, stock at a high interest is converted into a stock at a reduced interest, and whereby, also, the extinguishment of the principal is made to fall in payments as nearly equal as may be throughout a given number of years, is evidently advantageous to the public, since it not only lessens the national expenditure, on account of interest, but guards against the possible accumulation of money in the Treasury in years when it might remain inactive towards the progressive reduction of the debt. As it is a mode fully sanctioned by Congress heretofore, it is respectfully recommended, on this occasion, that an act be passed, at an early day of the session, giving authority to borrow nine millions of dollars at an interest not exceeding. five per cent., redeemable in equal portions in 1829 and 1830, in order that the Treasury may be enabled to pay off, in 1826, the entire remaining amount of the six per cent. stock of 1813 , redeemable in that year. Nine millions, with the disposable means which the Treasury will probably have at command in 1826, it is believed, will form a sum commensurate with this object. Five per cent. is named as the maximum of interest, and, considering the short period of redemption, it is not probable that the loan could be obtained at a lower rate. The contingencies of the money market might, indeed, produce more favorable offers; but these are not to be counted upon with any approach to that certainty which should form the basis of such a financial operation.

Should the act in question be passed, it is further respectfully recommended that, in the event of the loan being obtained under it, authority be given to issue to the holders of the stock under the 3d of March last, exchanged stock equal to the amount of the subscription before stated, viz: $\$ 1,585,13888$, bearing the same rate of interest as that which may be issued under the act proposed. The two acts will have had precisely the same object. The second, should it succeed, will only have consummated an operation which will date its inception from the first. It is therefore considered that it will belong to a proper estimate of good faith to place the stockholders under both acts upon a footing of equality. Those who were willing to accede to the terms of the Government at an early day in this transaction should not be left in a worse situation than those who may have held back in the hope of better offers. Let all be treated alike. It is thus that the Government will exalt itself before the nation. It is thus that, substituting an expanded justice for the mere letter of a bargain, it will be likely to invite still larger confidence in future. It is thus that it will ultimately be the gainer by that connexion invariably subsisting between the permanent interest of every Government, and its standing of unimpeachable and spontaneous equity in the eyes of the public creditor.

Should an act for the loan of five millions be passed, a considerable surplus of the debt at 6 per cent. will still remain to be provided for the service of 1827. More than thirteen millions of the stock of 1814 becoming redeemable in 1827, the whole cannot be redeemed in that year but with the aid of a loan. A loan of six millions would be sufficient, in all probability, for this purpose, and is accordingly recommended. The interest not to exceed five per cent., and the amount to be also subject to redemption in 1829 and 1830 in equal portions. The effect of the two loans recommended, which it would be most desirable to authorize in distinct acts, would, it is believed, be to enable the Government to redeem the whole of the 6 per cent. stock of 1813 and 1814 in the course of 1826 and 1827. It would also throw upon each of the years 1829 and 1830 an amount of debt equal to about eight millions and a half, instead of less than one million, according to the distribution as at present existing. The only remaining stock of six per cent. would then be that of 1815, in amount under nine millions and a half, redeemable in 1828. Should no unforeseen expenditures arise, and a proper economy be kept up in the public administration, it may reasonably be hoped, as before intimated, that the surplus revenue at the disposal of the Treasury in 1828 will be equal to the reimbursement of that sum. After 1830 the whole amount of debt, on the results herein assumed, would stand at about forty millions; full one-half of which will be redeemable at the pleasure of the Government. No portion of it will be at an interest exceeding five per cent., whilst the principal part will be at a rate still lower. With these views of the public debt, so encouraging in their bearing upon its speedy, certain, and regular extinguishment, it is not deemed necessary to reconmend, at present, any other measures in relation to it than the two loans described.

## 3. of the estimate of the public revende and expenditure for 1826.

The public revenue is derived in an amount so preponderating from foreign commerce that the state of the latter is always to be chiefly looked to in every prospective view of the national income. As the internal business of the country has worn a character of activity and increase during the present year, so has also its foreign trade by that close connexion which subsists between them. The exports for the year ending on the 30 th of September last, have exceeded ninety-two millions of dollars. The imports have exceeded ninety-one millions. Of the exports, upwards of sixty-six millions were of domestic and the remainder of foreign productions.

Of the imports, upwards of eighty-six millions were in American vessels. Of the exports, upwards of eighty-one millions. Considering that the vessels of those foreign nations with which the United States have the most extensive commercial intercourse are now placed upon a footing of equality as to duties and charges of whatever kind in our ports with the vessels of the United States, this heavy excess of American tonnage is a signal proof of the flourishing state of our navigation. It may serve to show how the efficient protection extended to it by the early laws of Congress succeeded in establishing it in a manner to meet and overcome all competition. Before the era of those laws it is known how this great interest languished; how little able it proved, before the auxiliary hand of Government was stretched out, to support itself against the established superiority and overwhelming competition which it had to face in the world.

The foregoing amount of exports exceeds by about seventeen millions of dollars the average amount for the three years preceding. The imports exceed by about eleven millions the same average. Whilst this large excess of exports during the past year arises chiefly from the produce of the soil, it is satisfactory to know that domestic manufactures have lent their contribution. Of the latter there have been exported to the value of between five and six millions of dollars; this is an excess of eight hundred thousand dollars over those exported in 1824, and of more than two millions of dollars over those
exported in 1823. The progressive increase in this branch of industry is naturally ascribable to the new tariff.

The effects of the tariff upon the course of our foreign trade in other respects have as yet been but very partially disclosed. Nore time must elapse before such a body of successive facts can be presented under it as may lay a foundation for confident conclusions. The law itself, by the terms of its enactment, has not yet come into full operation in all its parts; and the returns in possession of the Treasury are not yet complete, even for the short period during which its principal provisions have had any efficacy. One thing seems apparent, that its effect, up to the present period, has not been to diminish the general aggregate of the foreign trade of the country. In estimating the value of the importations for the last year it is probable that even an increase will be found to have taken place in some articles on which the duties were raised, as in fabrics of cotton, and in several articles composed of iron, whilst in other articles of this last material, as well as some articles composed of wool, a decrease will be observable. But a fact challenges notice, that can scarcely have been without its operation upon our importations during the commercial year just closed: it is the extensive changes that were announced in March last in the tariff of Great Britain. The trade of that country exerts such an influence upon the trade of other countries that any important alterations in the former must always be likely to affect, to a greater or less extent, the markets of Europe and of the commercial world. The larger admission into England, which the above changes authorized, of the commodities of other countries, heretofore positively or virtually excluded for ages from her ports, must have affected the prices of a portion, at least, of those commodities by the prospect of a new vent thus suddenly opened to them. This is known to have been the case in regard to some commodities, the duties upon which were lowered by the British tariff; which commodities are, also, amongst those imported from Europe into the United States. It is presumable that it may have been the case in regard to others less distinctly known. Hence, the additional value of foreign merchandise imported into the United States during the past year cannot, in all cases, be taken as the true measure of an additional quantity, the laws of the United States requiring the value of foreign articles to be fixed at the port of exportation, and at the time of exportation. These changes in the British laws of trade, operating simultaneously with the new tariff at its commencement, increases the difficulty of ascertaining at this juncture the exact effects of the latter, even for a single year, upon the course of the foreign trade of the United States.

The importations for the year being so large, and the provisions of the new tariff mainly attaching to them, a corresponding amount of revenue will arise from this source during the year. Accordingly, the gross amount of duties accruing upon imports and tonnage from the 1st of January to the 30th of September last is estimated at twenty-five millions five hundred thousand dollars. The gross amount that will probably accrue for the whole year is estimated at thirty-one millions. Should this amount prove to be correct, it will exceed by six millions of dollars the amount which has accrued during any one year since the excessive importations that immediately followed the war, viz: those of 1815 and 1816.

In estimating the clear revenue that may be expected to arise from the duties of the year, the amount of them to be drawn back on exportations of a portion of the articles on which they liave accrued, the losses that may happen, and the expenses of collection, are all to be taken into consideration. The duties secured by bond during one year are chiefly payable in the year that follows. A portion is payable in the same year; but this is generally counterbalanced by the portion that also becomes payable in the next year on the importations of that year. It will be more than counterbalanced if the importations prove greater, and will not be met if they prove less. Debenture certificates for payment of drawback being demandable at any time within a year after the importation of the articles intended to be exported, the number and amount of them chargeable upon the accruing duties of the year can never be accurately foreknown.

The debentures issued during the first three quarters of the present year amounted to $\$ 4,489,71029$. This is more by $\$ 1,537,71099$ than those issued during the corresponding period of the preceding year. The amount of those outstanding on the 30th of September last, and chargeable upon the revenue of 1826, was $\$ 1,858,315$ 64, which is more by $\$ 854,31364$ than was chargeable on the same day, in 1824 , upon the revenue of 1825.

The amount of duty bonds in suit on the 30th of September last was $\$ 2,987,347$ 22, which is $\$ 92,79198$ more than was in suit on the same day in the year preceding.

Deducing from the foregoing statements the conclusion and probabilities that may at present seem warrantable, the receipts for 1826 are estimated as follows, viz:


Making an aggregate of
$\$ 25,500,00000$
The expenditures of the year are estimated as follows, viz:
Civil, miscellaneous, and diplomatic.................................... $2,032,45466$
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817

5,525,662 55
Naval service, including the gradual increase of the Navy.............
Public debt.
3,026,612 81
Making together
Which will leave in the Treasury on the 31st December, 1826, after satisfying all the demands of that year, a surplus, estimated at.

4,915,269 98

If the remark be entitled to any attention, that the recent alterations in the British laws of trade have affected the importations into the United States during the existing year, by increasing their ad valorem amount, it ought not to create surprise if the value of importations in 1826 should fall below
those of 1825 , because, admitting that those laws served, on their first promulgation, to enhance the price of certain enumerated commodities in the markets of Europe, it is not probable that this effect of them will be either extensive or permanent. One of their main provisions is known to consist in a reduction of the duties upon a list of articles manufactured in the different countries of Europe as well as in Britain. But the most important articles of this list were already so thoroughly established in the manufactories of Britain as to be beyond the reach of competition from abroad. Hence, the privilege of introducing them there, and especially to any large extent, (meaning for consumption in Britain, without here alluding to her warehousing system, must prove, in the end, to be nominal rather than real. Among the list are seen fabrics of woolen, of cotton, of linen, of hardware; and the new scale of duties is to have added to them in every case the amount of any internal excise duty previously existing, or which may at any time afterwards be imposed upon the same articles when manufactured in England. The forecast of that country, in all that relates to the interests of her manufactures, justifies the belief that she will not fail to conciliate the continued protection of them with whatever other abrogations she may ingraft upon her commercial code, either in relation to other nations of the world, or to her own dependencies in whatever part of it.

It has been seen how largely the exportation of our own manufactures during the past year has exceeded the exportations of the two years preceding. It may be added that in no previous year since the foundation of the Government has the exportation of American manufactures reached an amount at all approaching to that of 1825. This is known from official documents as far back as 1803, and no doubt can be entertained of its being true for the remainder of the period. This fact, in conjunction with the increasing consumption of these manufactures at home, and not less of their improving quality, gives gratifying assurance of the progress of this most important branch of the national industry. It may be considered as marking the commencement of an epoch in the national resources, since an intimate connexion is believed to exist between the full encouragement and success of domestic manufactures and the wealth, the power, and the happiness of the country. The United States would, it is thought, overlook what is due to the essential interests of their agriculture, which can never reach the full point of prosperity but under the constant and various demand of the home market; of their foreign commerce, which can never expand to its full limit of activity, or reap its full measure of riches, but with the aids of an active home trade, and of an export trade enhanced in its value by being diversified in its objects; of the exuberance of their soil, yielding the best materials for so many of the fabrics which conduce to the wants, the comforts, and the refinements of the social state; of the industry, the enterprise, the frugality of their people; of the unrivalled equality of their laws, which, interdicting exclusive rights and monopolies, invites the most energetic exertions of every individual in the field of competition; and, finally, of the advantages flowing from the absence of pecuniary exactions, by the hand of Government, upon the internal products and labor of the country, if they do not vigorously uphold the manufactures of the country, now, for the first time, appearing to be upon the eve of striking root. It is a commencement that deserves every seasonable improvement. The territorial size and fertility of a country depend upon nature or upon accident. Both the one and the other may exist upon the largest scale, but in vain, if a provident Government do not second these gifts, whilst nations destitute of them, and struggling against positive obstacles of nature, are seen to arrive, through the wisdom of their policy, at the heights of prosperity and renown. To give perfection to the industry of a country rich in the gifts of nature, and blessed in the beneficence of its Government; to draw out its obvious resources, and seek constantly for new ones, ever ready to unfold themselves to diligent inquiry, urged on by adequate motives; to augment the number and variety of occupations for its inhabitants; to hold out to every degree of labor, and to every modification of skill, its appropriate object and inducement; these rank among the highest ends of legislation. To organize the whole labor of a country; to entice into the widest ranges its mechanical and intellectual capabilities, instead of suffering them to slumber; to call forth, whenever bidden, latent ingenuity, giving to effort activity, and to emulation ardor; to create employment for the greatest amount of numbers, by adapting it to the diversified faculties, propensities, and situations of men, so that every particle of ability, every shade of genius, may come into requisition, is, in other words, to lift up the condition of a country, to increase its fiscal energy, to multiply the means and sources of its opulence, to imbue it with the elements of general as well as lasting strength and prosperity. It is in the destiny of nations that the highest points of advancement are not to be arrived at but through the complicated yet harmonious action of these elements. That extensive and flourishing manufactures, with the train of useful arts allied to them, tend to propel nations in this onward course, is a maxim believed to be enforced by the best lights of experience, and to be of peculiar application to the United States under the present circumstances of their interior and external condition. By a flourishing state of manufactures we shall see rising up a new class of capitalists, rivalling, in the extent and usefulnes of their operations, and in the amount of their gains, the wealthiest of our merchants; spreading, too, by the education and habits for which their pursuits when largely conducted make a call, useful knowledge and science wherever those pursuits concentre. By a flourishing state of manufactures we shall see the gains of the merchant augmented even in his trade of imports, since, for every foreign fabric excluded from consumption by the ultimate use of the rival fabric at home, other fabrics will find their way to us, consumption having no limits but the ability to buy, and this ability invariably increasing as home manufactures assume variety and attain perfection. It is then that they create and diffuse wealth by what is the only true foundation of it in a nation, the universal, subdivided, and successful industry of the people. It is then that they make a call for an abundant circulating medium by quickening the operations of purchase and sale. It is then that they attract the precious metals to a country, and, beyond any other power of retention, keep them there. By numerous manufactures we shall see agriculture, the first pillar in the State, stand firm; for when they shall have raised up new capitalists, who so sure to maintain profitable dealing with them as the owner of the soil? For the treasures that cover its surface and that lie beneath it he is then sure to find a market both regular and growing, whatever the political or mercantile vicissitudes at a distance, and as sure to buy at cheap rates the fabrics that he wants, cheapness being the necessary consequence of full competition among: a powerful class of artisans at home. By numerous manufactures, in fine, we shall see reared up in the State that additional pillar which, standing in the middle, is indispensable to the stability of the other two; for the State must be in a false position, lying perpetually at the mercy of extrinsic events, when reposing only upon foreign commerce and agriculture. The great intermediate interest, strengthening and upholding both the others, is manufactures. When to the complete establishment of these the internal improvement of the country shall have been superadded, the farmer of the United States cannot but perceive that the measure of his prosperity is made potentially full. Discouraging distances between
himself and his customers exist no longer. Through the wisdom of art the obstacles of nature disappear. He sees combined with the advantages of a country of almost boundless extent and capacity of production the facilities of a quick intercourse, which compensate to small countries the want of these advantages. He sees time anticipated in the effective augmentation of our numbers, for, as with machinery in manufactures, so with canals and good highways, they change the relative weakness of thin and scattered into the activity and power of a condensed population, thereby exemplifying the highest wisdom of legislation; the noblest works of Government, guided by the intelligence and stimulated by the energy of freedom.

In giving these opinions in favor of domestic manufactures, it is known that other opinions exist on this subject, claiming the support of distinguished names both at home and abroad. For these opinions, as they have from time to time been witnessed in the discussions of the legislative hall at home, the utmost deference is felt. Nevertheless, it is deemed proper to communicate with candor those contained in this report, deliberately weighed as they have been, and uttered as they also are, under the obligations of official duty. In the submission of plans for the improvement of the public revenue, none occur more likely to prove salutary than those that look to the fostering of manufactures, under the truth that in the multiplied productions of nature and art in a country, the result of industry and skill everywhere diffused, lie the best and only foundations of finance. When the people of a country are universally and profitably employed, the aggregate of individual becomes the surest measure of national prosperity; and revenue for the public occasions will always be at hand, under whatever forms the Government may deem it most expedient and least burdensome to call it forth. The facts of the world are on the side of these opinions, it being incontestable that nations which have reached the most imposing heights of physical and intellectual power are those in which manufactures have been the most numerous, and arrived at the greatest perfection. It is more applicable to add that this perfection, amongst the nations where it has been most conspicuous, has been achieved through the most comprebensive and vigorous protection afforded to this kind of industry-a protection persevered in throughout ages, and never given up whilst its objects remained unaccomplished. The speculative economists of Europe are in opposition to the experience that surrounds them, and not less frequently to each other and to themselves, when they would hold up to any one nation the asserted benefits of an opposite system. "France," says one of her most celebrated writers of this class, (but who knows how to reconcile the enlightened ideas of free trade with those first duties that every nation owes to itself,) "is, probably, indebted for the beauty of her silk and woolen manufactures to the wise encouragement of that administration which advanced to the manufacturers two thousand francs for every loom at work." The same writer, (Say,) whilst describing the condition of some of the provinces of that country, and which, as he says, wanted nothing but towns to bring them into high cultivation, adds, "that hopeless, indeed, would be their situation were France to adopt the system which recommends the purchase of manufactures from foreign countries with the raw produce of domestic agriculture." France still adheres, in the midst of riches and power, to the practice on which these sentiments are founded. Nor is the example of Britain, up to this very moment, less absolute or less instructive. The prohibitions, the bounties, the high duties, the penalties, by force of which, throughout a long tract of time, the manufactures of that country have gained so much excellence, never, in anywise, abated until, by the recent avowals of her statesmen, high in intelligence, as authority, British fabrics were not merely certain to continue the supply, immense as it is known to be, of the home demand, but to find their way, in a proportion far greater than those from any other country, into all the markets of the world. The United States, with a combination of natural and political advantages as transcendent in number as degree, have before them these and other examples; the lights of co-existent nations; the amplest demonstrations of experience for building up their manufactures; and by that vigilant legislative assistance, without which they have never been known in any country to establish themselves in large or durable pre-eminence. Nor has this policy been found to interfere with an abundant foreign commerce in the wealthiest and most industrious nations. It has, on the contrary, carried its bounds still further, since every nation, by its habits and position, will always command superior facilities for excelling in certain branches of labor and art, which it therefore chiefly cherishes, leaving to other nations the opportunity of excelling in other branches, or of running the career of beneficial rivalry in the same; by which system the artificial productions of the world are augmented and improved, and the fields of traffic, through the increasing desires and varying tastes of mankind, as opulence and civilization make new advances, more and more extended and enriched. If the nations of Europe, whose industry and interchanges move in circles geographically proximate to each other, have yet adopted this policy, or have fallen back in their prosperity by the fact of its absence; if those nations that have adopted it are still seen to keep to it, or have only swerved from it after its ends have been attained, by stronger reason should the United States act upon it. Their remoteness from all the chief sources of supply of manufactured articles forms the additional motive, not to invoke that which might be drawn from the burdens, and even exclusions, still in full existence in other countries against some of their primary productions. That a populous and independent nation, a nation civilized since the moment of its existence, and whose institutions, by their essential principle, tend to accelerate it in the career of intellectual and social, as already they have conferred upon it political eminence, should have continued, as long as the United States have done, to derive from a distance, to be computed only by the space of oceans, so many of the fabrics which conduce to the necessary or tasteful accommodations of life, if not without precedent, has, perhaps, not before existed in the case of any other nation upon the same extensive scale. Without adverting to the contingencies which may diminish or cut off this supply from remote hemispheres, the very deterioration to which time, and more frequently casualty, expose no inconsiderable portion of these fabrics before the natural and intended uses of them can be exhausted, and where the skill that made is too often alone competent to renovate or repair, becomes, by so much, a dead loss to the capital of the importer or consumer, and consequently to that of the nation. The amount of it would go far, it is believed, towards forming a fund for encouraging the equally perfect fabrication at home of most of the articles of foreign origin, consigned, by the cause alluded to, to premature inutility or destruction. Besides the advantages of manufactures for home use, the present moment is deemed to be peculiarly auspicious, not to say urgent, for fostering them, from the situation and circumstances of the rest of the world. An era has arrived, upon which after ages are to look back as to a point in the commercial destinies of mankind. The colonial system is fast falling to pieces: over immense regions it is totally gone, involving the certainty of changes both in the channels and the objects of trade, as vast as they will be various. The family of nations has been extended; new continents, new oceans, are opened to independent intercourse, to a just and equal participation in the benefits of which
the United States cannot but be alive. These benefits they can scarcely derive to the full and proper extent but by giving themselves to the large fabrication of those works of art for which their climate, their productions, and the skill and capital of which their citizens are already in possession, especially qualify them. The course of their export trade for the last two years, as stated in this report, is an encouraging omen of their ability and aptitude to enter this new and great field of competition. Not to follow up such beginnings by timely and judicious measures, might be to let opportunities pass not always to be recalled. Whilst nations, shut out by their limited territory from agricultural products as the basis of foreign trade, have yet pushed the latter to its furthest limits by manufacture alone as that basis, it is the favored lot of the United States to superadd to the extent and riches of their soil a state of social advancement and an amount of town population already equal to the most extensive and varied operations of manufacturing industry. Not to found establishments by which this species of profitable industry may take life and spread over the land, would, it is believed, be to forget alike what is due to the best interests of agriculture on the one hand, and to the further enlargement of our commercial power upon the other.

In expressing the convictions embraced in the foregoing remarks, it is not intended to close them by recommending any general revision of the tariff as fixed by the act of Congress of the 22 d May, 1824. But it is deemed proper, under cover of them, respectfully to submit the expediency of effectually increasing the existing duties upon all manufactures of cotton of a fine quality.

The facilities and inducements to the fabrication of cottons of every description in the United States are so great that the most beneficial consequences may be anticipated from the full establishment of this manufacture in all its finer branches, in like manner as, by the protection already afforded to cotton fabrics in the coarser branches, we have seen these latter established with advantages so manifold and decided. And should we establish completely the former also, such is the quantity in which we produce the raw material of this prominent manufacture of modern times, and, what is still more important, such is its quality, that there is no cause for apprehending that our immense exportations of it abroad will stop; on the contrary, it may be expected that they will go on progressively increasing.

Concurrently with this recommendation for an augmentation of duties on all cotton manufactures of fine quality, it is deemed advisable to submit also the expediency of lowering, to a small extent, the duties at present existing upon teas, upon coffee, and upon cocoa.

These articles, especially the two former, are of such large consumption in the United States ds to take rank among the necessaries of life. They go to make up a part of the daily beverage of the poor as well as the rich, and should, therefore, not be pressed upon too heavily by the hand of taxation in any form; the less as they trench upon no rival production at home. Their more enlarged consumption would tend to increase, in corresponding proportion, the demand for sugar, thereby fostering a valuable production of some of our own States. The more widely, also, the habit of their use can be extended, the greater, it is believed, would be the prospect of seeing lessened the consumption of ardent spirits, so baneful in their effects upon the industry, the health, and the morals of the community. Under these views alone, regarding their connexion with the public prosperity and individual happiness, any temporary or partial loss to the revenue that might result from an adoption of this last recommendation ought to be considered as compensated. It is not, however, certain that such loss would result, from the increased demand that might be expected to grow up for these articles, by a reduction of the present impositions upon them. As regards teas, it may be added, as an additional motive to the recommendation, that, under the present duties, there is reason to apprehend some falling off, ultimately, in our China trade, from the late laws and regulations of Britain, bearing upon this important article of merchandise. The interests of a valuable portion of our foreign trade, therefore, and of our shipping, appear to be at stake in fixing the duties upon teas of all kinds at rates somewhat lower than as at present established.

All which is respectfully submitted.
Treasury $D_{\text {epartment, }}$ December 22, 1825.
RICHARD RUSH.

## A.


#### Abstract

A statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic distilled spirits and domestic refined sugar exported; of bounties on salted fish exported; of allowances to vessels employed in the fisheries; of expenses of collection; and of payments made into the Treasury during the year ending on the 31st day of December, 1824.


| Duties on merchandise | \$25,494,628 55 |
| :---: | :---: |
| Duties on tonuage, | 126,516 44 |
| Duties on passports and clearances | 10,986 00 |
| Debentures issued. | 4,27T,923 74 |
| Drawback on domestic distilled spir | 1,973 48 |
| Bounties and allowances | 214,870 88 |
| Gross revenue. | 21,137,362 89 |
| Expenses of collection | 751,932 47 |
| Net revenue................. | $\begin{aligned} & 20,385,43042 \\ & 17,878,325 \end{aligned}$ |

Treasury Departient, Registerss Office, December 21, 1825.
[Statement B, giving the details of the revenue from customs in 1824, will be furnished by the 30th instant; and C , relating to the tonnage employed in foreign trade, will accompany it.]

Lands sold and moneys received for lands from the 1st of January, 1824, to the 31st of December, 1824, and of payments made into the Treasury during the same period on account of public lands.

| offices. |  | Amount regeived. |  |  | expenses. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
| Marietta. | Acres. <br> 9,638.59 | ¢12,209 ¢6 | ¢2,00132 | \$14,210 38 | \$1,346 06 |  | \$12,356 54 |
| Zanesville | 24,215.84 | 30,357 72 | 8,607 71 | 38,965 43 | 1,959 08 | \$20 08 | 39,211 94 |
| Steubenville | 29,063.91 | 36,628 67 | 5,575 61 | 42,204 28 | 2,185 13 |  | 39,929 94 |
| Chilicothe. | 16,183.81 | 20,229 65 | 4,718 58 | 24,948 23 | 1,805 36 |  | 22,96705 |
| Cincinnati. | 27,856.91 | 35,158 97 | 18,465 39 | 53,624 36 | 2,496 30 |  | 42,260 74 |
| Wooster. | 30, 098.58 | 38,369 00 | 8,16194 | 46,530 94 | 2,097 26 |  | 43,207 45 |
| Piqua.. | 2,415.06 | 3,018 88 |  | 3,01888 | 1,089 37 |  | 2,308 45 |
| Delaware | 27,219.31 | 34,024 13 | ............. | 34,024 13 | 1,793 67 |  | 32,08790 |
| Jeffersonville | 11,313.34 | 14,141 65 | 10,748 63 | 24, 89028 | 1,804 70 |  | 17,117 95 |
| Vincennes. | 12,283,52 | 15,694 59 | 6,637 73 | 22,332 32 | 1,81692 |  | 23,490 05 |
| Brookville. | 60,683.23 | 76,254 06 |  | 76,254 06 | 2,725 93 |  | 77,515 41 |
| Crawfordville | 69,203.40 | 80,074 01 |  | 80,074 01 | 3,211 84 |  | 77,558 70 |
| Fort Wayne. | 1,075.02 | 1,343 74 |  | 1,343 74 | 1,085 07 |  | 7,400 00 |
| Kaskaskia.. | 1,278.28 | 1,59785 | 1,666 96 | 3,264 81 | 1,30372 |  | 3700 |
| Shawneetown. | 2,278.66 | 2,982 32 | 1,869 20 | 4,851 52 | 1,715 71 | ......... | 2,960 59 |
| Edwardsville. | 5,541.30 | 6,926 64 | 55402 | 7,480 66 | 2,082 70 |  | 15,950 25 |
| Vandalia.. | 614.00 | 76750 | ............. | - 76750 | 1,602 99 | ....... |  |
| Palestine | 11,936.63 | 14,921 26 | ............ | 14,921 26 | 1,379 31 |  | 4,000 00 |
| Sangamon. | 22,339.10 | 27,923 89 |  | 27,923 89 | 2,374 33 |  | 51,721 53 |
| Detroit. | 61,917.15 | 77,768 69 | 11568 | 77,884 37 | 2,520 75 |  | 50, 02601 |
| Monroe | 16,329.53 | 20,436 89 |  | 20,436 89 | 1,372 19 |  |  |
| St. Louis | 18,363.45 | 22,954 45 | 6,684 29 | 29,638 74 | 2,036 69 | ............ | 25,541 78 |
| Palmyra.... |  |  |  |  |  | ............ |  |
| Franklin. | 34,400.58 | 45,331 28 | 5,330 19 | 50,661 47 | 2,833 47 | - | 80,457 24 |
| Cape Girardeau | 13,677.60 | 17,096 98 | ............ | 17,096 98 | 2,193 90 |  | 14,31900 |
| Lexington. | 20,343.49 | 25,430 57 | ............ | 25,430 57 | 1,247 59 |  |  |
| Batesville. | 2,088.43 | 2,610 53 |  | 2,610 53 | 1,804 91 |  | 20233 |
| Litte Rock | 889.36 | 1,111 75 |  | 1,111 75 | 94515 |  |  |
| Ouachita. |  |  |  |  | 1,029 02 |  |  |
| Opelousas. | 3,627.26 | 4,534 06 | 79574 | 5,329 80 | 1,088 92 | ............ | 3,000 00 |
| New Orleans. |  |  |  |  | 1,000 00 | ......... |  |
| St. Helena Court-Iouse |  |  |  |  | 1,000 00 | .......... |  |
| Washington.... | 10,269.22 | 12,836 46 | 7,716 58 | 20,553 04 | 3,295 53 | 46224 | 17,500 00 |
| Jackson Court-House | 320.00 | 40000 |  | 40000 | 6826 |  |  |
| Choctaw District. | 70,612.52 | 91,137 73 |  | 91,137 73 | 1,949 44 |  | 70,977 94 |
| St. Stephen's | 23,579.92 | 29,465 98 | 1,933 86 | 31,39984 | 3,571 68 |  | 41,264 01 |
| Huntsville. | 8,019.15 | 10,023 98 | 5,076 43 | 15,100 41 | 2,610 86 |  | 7,720 61 |
| Cahaba | 75,531.70 | 109,966 90 | 14,230 73 | 124,197 63 | 4,669 53 | 1125 | 104,461 74 |
| Tuscaloosa | 16,883,60 | 21,104 71 |  | 21,104 71 | 1,507 13 |  | 19,16600 |
| Sparta.... | 7,171.59 | 8,964 48 |  | 8,964 48 | 1,286 72 |  | 31,700 00 |
|  | 749,323.04 | 953,799 03 | 110,890 59 | 1,064,689 62 | 74,621 56 | 49377 | 984,418 15 |

## E.

Statement of the moneys received into the Treasury from all other sources than customs and public lands during the year 1824.

Dividends on stock in the Bank of the United States

new direct tax. ...................................................... 99846

Fees on letters patent
6,270 00
Cents coined at the Nint.
15,475 00
1000
Passage money of American seamen returned.

Received under the act to abolish the United States trading establishment $\quad 22,51920$
Moneys previously advanced on account of prisoners of war.
3,708 62
56300
$\$ 122,98704$
45,481 89
Balances of advances made to the War Department, repaid under the 3d section of the act of May 1, 1820
Loan of five millions of dollars, at $4 \frac{1}{2}$ per cent., to provide for the awards under the Spanish treaty

5,000,000 00
5,518,468 93

Treasury Departient, Register's Office, December 8, 1825.




G．－Statement of lands sold and moneys received for lands from the 1st January，1825，to 30th June，1825，and payments made into the Treasury during the first three quarters of that year．

| orfices． |  | amount received． |  |  | expenses． |  | Payments into the Treasury． |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
|  | Acres． |  |  |  |  |  |  |
| Steubenville． | 9，272．44 | §12，085 87 | \＄9，103 96 | \＄21，189 83 | §99149 |  | \＄18，717 20 |
| Marietta． | 7，483．32 | 9，366 64 | 3，060 60 | 12，427 24 | 44615 |  | 11，887 76 |
| Cincinnati． | 9，840．08 | 11，385 00 | 30，476 72 | 41，861 72 | 1，383 84 |  | 46，005 28 |
| Chilicothe． | 8，536．79 | 10，670 87 | 9，549 32 | 20，220 19 | 1，258 28 |  | 18，963 50 |
| Zanesville． | 10，440．48 | 13，05e 58 | 16，421 20 | 29，471 78 | 1，166 75 |  | 26，566 29 |
| Wooster． | 9，742．71 | 12， 17838 | 13，796 55 | 25，974 93 | 1，100 16 |  | 25，808 05 |
| Piqua．．． | 2，215．55 | 2，764 48 |  | 2，764 48 | 54368 |  | 2，135 20 |
| Delaware． | 10，997．04 | 13，748 26 | ．．．．．．．．．．．．．． | 13，748 26 | 80097 |  | 10，091 08 |
| Jeffersonville． | 3，102．78 | 3，878 46 | 22，248 33 | 26，126 79 | 1，271 40 |  | 28，497 69 |
| Vincennes． | 5，231．03 | 6，538 83 | 14，675 97 | 21，214 80 | 76016 |  | 11，515 34 |
| Brookville． | 18，087．03 | 29，530 60 |  | 29，530 60 | 1，339 91 |  | 25，510 28 |
| Crnwfordville． | 36，470．26 | 45，587 89 | ．．．．．．．．．．．．．． | 45，587 89 | 98836 |  |  |
| Fort Wayne ． | 295.40 | 36925 |  | 36925 | 57574 | ．．．．．．．．．．．．．． | 1187 |
| Kaskaskia．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 560.00 | 70000 | 1，155 53 | 1，855 53 | 58443 | ．．．．．．．．．．．．．．． | 5897 |
| Shawneetown | 640.00 | 80000 | 2，326 18 | 3，126 18 | 67420 | ．．．．．．．．．．．．．． | 2，192 00 |
| Edwardsville． | 2，244．56 | 2，805 69 | 1，153 38 | 3，959 07 | 37627 | ．．．．．．．．．．．．．． | 14573 |
| Vandalia．． | 320.00 | 40000 | ．．．．．．．．．．．．．． | 40000 | 52767 |  |  |
| Palestine ． | 3，366．89 | 4，208 61 |  | 4，208 61 | 69836 | $\cdot$ | 12，576 71 |
| Springfield．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 7，057．20 | 8，821 51 |  | 8，821 51 | 88077 | ．．．．．．．．．．．．． | 27，256 96 |
| Detroit．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 59，388．04 | 75， 73996 | 5，16873 | $\therefore 80,90869$ | 1，603 75 | － | 42，843 02 |
| Monroe ． | 7，6＊3．32 | 9，541 66 | ．．．．．．．．．．．．．． | 9，541 66 | 69213 |  |  |
| St．Louis． | 8，869．92 | 11，087 37 | 6，265 93 | 17，333 30 | 1，123 33 |  | 14，318 66 |
| Palmyra．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 10，961．12 | 13，710 15 | …．．．．．．．．．．． | 13，710 15 | 1，460 16 |  |  |
| Franklin．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 8，713．37 | 10，909 73 | 12，515 56 | 23，425 29 | 1，018 93 | － | 21，263 50 |
| Cape Girardeau． | 1，916．06 | －2，395 05 | ………．． | 2，395 05 | 53343 | ．．．．．．．．．．．．．． | 1，060 00 |
| Lexington． | 5，495．38 | 6，869 23 | ．．．．．．．．．．．．．．． | －6，869 23 | 81627 | ．．．．．．．．．．．．．．． | 8，229 56 |
| Batesville． | 3，103．54 | 3，879 41 | ．．．．．．．．．．．．．． | 3，879 41 | 65349 | $\cdot$ | 4，704 15 |
| Little Rock． | 40000 | 50000 | ．．．．．．．．．．．．．． | 50000 | 62162 |  |  |
| Ouachita． | 80.00 | 10000 | ， | 10000 | 39544 |  |  |
| Opelousas．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． |  |  | 3，098 78 | 3，098 78 | 53718 | － |  |
| New Orleans．， | 400.00 | 50000 | ．．．．．．．．．．．．．． | 50000 | 33131 |  | 14，295 01 |
| St．IIelena Court－House．．．．．．．．．．．．．．．．．．．．．．．． |  |  |  |  | 50000 | ， | ．．．．．．．．．． |
| Washington．．．． | 5，311．26 | 10，770 09 | 35，900 83 | 46，670 92 | 39868 | \＄350 11 | 70，204 2L |
| Jackson Court－House． | 233.80 | 29186 | ．．．．．．．．．．．．．． | 29186 | 50000 | ．．．．．．．．．．．．．． |  |
| Choctaw District． | 30，952．92 | 38，691 13 |  | 38，691 13 | 1，800 11 | ． | 73，963 28 |
| St．Stephen＇s．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 11，214．50 | 14，019 99 | 3，24713 | 17，267 12 | 93174 | … $\cdot \cdots \cdot \cdots \cdot \cdots$ | 16，250 09 |
| Huntsville．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 12，089．64 | 16，084 10 | 39，586 15 | 55，670 25 | 1，857 05 |  | 2，90140 |
| Tuscaloosa ．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 65，662．48 | 135， 13823 | ．．．．．．．．．．．．．．．． | 135，138 23 | 2，386 57 |  | 125，73484 |
| Sparta．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 5，320．99 | 6，651 24 |  | 6，651 24 | 40928 |  | 5，120 00 |
| Cahaba， |  |  |  |  |  |  | ＊16，112 25 |
| Taltahassee．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 44，427．55 | 77，268 00 |  | 77，268 00 | 1，756 66 |  | 40，500 00 |
|  | 428，077．45 | 623，038 12 | 229，750 85 | 859，788 97 | 36，675 72 | 35011 | 725，440 17 |

Amount paid into the Treasury in the first two quarters of 1825. Amount paid into the Treasury in the third quarter of $1855 .$.

## Total amount pard into the Treasury in three quarters of 1825

| H. |  |
| :---: | :---: |
| Statement of moneys received into the Treasury, from all sources other than customs and public lands, from January 1 to September 30, 1825. |  |
| From dividends on stock in the Bank of the United Sta | \$367,500 00 |
| From balances of advances made in War Department, repaid under the 3d section of the act of May 1, 1820 . | 41,758 60 |
| From arrears of new internal revenue | 22,534 84 |
| From arrears of new direct | 2,009 98 |
| From fees on letters patent | 6,690 00 |
| From cents coined at the Mint | 12,726 25 |
| From postage of letters | 46956 |
| From consular receipts, under the 2 d section of the act of April 14, 1792 | 2,292 10 |
| From surplus emoluments of 'officers of the customs .... | 25,496 52 |
| From money received under the act to abolish the United States trading establishments with the Indians | 9,698 57 |
| From fines, penalties, and forfeitures | 3,298 06 |
| From sales of public lots in the city of Washington | 1,572 38 |
| From net proceeds of vessels condemned under the acts prohibiting the slave trade | 4,473 57 |
| From trespass on Indian lands | 4800 |
| From net proceeds of vessels, \&c., captured of the pirates. | 32513 |
| From moneys previously advanced on account of the second census | 7148 |
| From moneys previously advanced on account of ascertaining land titles in Louisiana... | 50000 |
| From moneys previously advanced on account of annuity to Christian Indians on the River |  |
| From interest on balances due from the banks of Wilmington and Brandywine to the | 1,474 98 |
| United States .................................... | 4,93742 |
| From rent of the naval hospital farm, Chelse | 26745 |
| From loan of five millions, at $4 \frac{1}{2}$ per cent., per act of May 26, 1824 | 5,000,000 00 |
|  | 5,508,144 89 |
| JOSEPH NOURSE, Register. |  |

Treasury Departinent, Register's Office, December 8, 1825.
JOSEPE NOURSE, Register.
Th .

## I.

Statement of the expenditures of the United States from January 1 to September 30, 1825. civil, amscellaneous, and diplonatic.

| Legislature | \$316,367 08 |  |
| :---: | :---: | :---: |
| Executive Departments | 369,767 44 |  |
| Officers of the Mint. | 7,200 00 |  |
| Commissioner of the Public Buildings | 1,125 00 |  |
| Surveying Department. | 17,551 82 |  |
| Governments in the Territories of the United States | 27,596 71 |  |
| Judiciary | 153,942 55 |  |
| Annuities and grants | 1,300 00 |  |
| Nint Establishment. | 14,651 64 |  |
| Unclaimed merchandise | 34230 |  |
| Light-house Establishment | 115,868 88 |  |
| Surveys of public lands | 125,456 33 |  |
| Grant to General Lafayette | 200,000 00 |  |
| Registers and Receivers of Land Offices | 1,125 00 |  |
| Western boundary line of Arkansas Territory | 2,000 00 |  |
| Boundary lines between Missouri and Arkansa | 1,500 00 |  |
| Preservation of the public archives in Florida. | 37500 |  |
| Land claims in Florida Territory | 6,682 69 |  |
| Land claims in St. Helena land district | 3,250 00 |  |
| Roads within the State of Indiana. | 10,798 09 |  |
| Roads within the State of Ohio | 9,197 27 |  |
| Roads, canals, \&c., within the State of Alabama | 10,753 66 |  |
| Roads and canals within the State of Missouri | 1,256 44 |  |
| Roads and canals within the State of Mississippi | 15,780 26 |  |
| Encouragement of learning within the State of Illinois | 5,702 06 |  |
| Repayment for lands erroneously sold by the United States. | 1,635 93 |  |
| Purchase of lands reserved to certain Oreek Indians | 80000 |  |
| Marine Hospital Establishment . | 39,118 34 |  |
| Carried forwar | 56',593 89 | 893,550 60 |




| Brought forward | $\$ 3,350,04952$ | \$9,115,992 12 |
| :---: | :---: | :---: |
| Redemption of exchanged 6 per cent. stock of 1812. | 6,187,006 84 |  |
| Reimbursement of Mississippi stock. | 1,524 02 |  |
| Principal and interest of Treasury notes. | 49329 |  |
| Redemption of Treasury note 6 per cent. stock. | 1,479,374 82 | 11,074,987 79 |
|  |  | 20,190,979 91 |
| Treasury Departient, Register's Office, December 8, 1825. | JOSEPH NOORSE, Register. |  |

No. 1.
Statement of the debt of the United States, October 1, 1824.

| Three per cent. stock . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . \$1 | \$13,296,231 45 |  |
| :---: | :---: | :---: |
| Exchanged six per cent. stock | 2,668,974 99 | \$15,965,206 44 |
| Six per cent. stock of 1812 | 6,187,006 84 |  |
| Six per cent. stock of 1813, (16 millions) | 15,497,818 63 |  |
| Six per cent. stock of 1813, ( $7 \frac{1}{2}$ millions) | 6,812,845 44 |  |
| Six per cent. stock of 1814. | 13,096,542 90 |  |
| Six per cent. stock of 1815 | 9,490,099 10 |  |
| Treasury note six per cent. stock | 1,479,374 82 |  |
| Treasury note seven per cent. stock | 4,477,026 17 |  |
| Five per cent. stock, subscription to | $7,000,00000$ |  |
| Five per cent. stock of 1820 | 999,999 13 |  |
| Five per cent. stock of 1821 | 4,735,296 30 |  |
| Exchanged five per cent. of 1822 | 56,704 |  |
| Four and a half per cent. stock, (Florida loan) | 5,000,000 00 |  |
|  |  | 90,797,920 54 |
| JOSEPH NOURSE, Register. |  |  |
| Note.-The amount of the debt due on the 1st October, 1824, as per statement No. 3, which accompanied the report of the Secretary of the Treasury, of the 31st December, 1824, was |  |  |
| Add this sum, ascertained to have been issued on account of the loan of $\$ 25,000,000$, per act of the 24 th March, 1814, more than the sum which has heretofore been stated as the amount of the said loan, and for which the Commissioners of Loans have not made such returns as to enable the First Auditor to report thereon |  |  |
| Also, for a variation in the amounts of Treasury note six per cent. and seven per cent. stocks, issued prior to the forming the said statement, but subsequently entered on the Treasury books. |  |  |
| As above |  | 90,797,920 54 |

No. 2.
Statement of the debt of the United States, January 1, 1825.



## No. 3. <br> Statement of the debt of the United States, October 1, 1825:

Three per cent. stock
Six per cent. stock of 1813 , (loan of 16 millions) . . . . . . . . . . . . . . . . . . . . . . . . . $\$ 12,422,051$. 66
Six per cent. stock of 1813, (loan of $7 \frac{1}{2}$ millions) . . . . . . . . . . . . . . . . . . . . . . . . . $* 5,433,88446$
Six per cent. stock of 1814 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $13,096,54290$

Five per cent. stock, subscription to the Bank of the United States ...... 7,000,000 00
Five per cent. stock of 1820 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 999,99913
Tive per cent. stock of 1821 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4, 435,296 30
Exchanged five per cent. of 1822.
$4,735,704$
57
Four and a half per cent. stock, per act 24 th May, 1824, (FIorida loan).. $5,000,00000$
Exchanged four and a half per cent. stock, per act of May $26,1824 \ldots .$. . $4,454,72795$
Funded four and a half per cent. stock, per act of May $26,1824 \ldots . . .55 .5000,00000$

80,985,537 72
$90,797,92054$
Amount of the debt on the 1st of October, 1824, per foregoing statement No. 1......
Add exchanged four and a half per cent. stock, issued under the act of the 26 th May,
1824, in lieu of six per cent. stocks of 1813 .
4,454,727 95
$95,252,64849$
Deduct stock paid off in the fourth quarter of 1824, viz: seven per cent stock
$\$ 4,474,91225$
And exchanged six per cent. stock of 1812 . . . . . . . . . . . . . . . . . . . . . . . . $2,612,43569$
7,087,347 94
And six per cent. stocks of 1813, surrendered for ex-
changed four and a half per cent. stock, viz: of the loan of sixteen millions
And six per cent. stocks of 1813, surrendered for exchanged four and a half per cent. stock, viz: of the loan of seven and a half millions.
$\$ 3,094,76697$
$1,359,96098$
4,454,727 95
11,542,075 89
Amount of the debt on the 1st of January, 1825, per statement No. 2. . . . . . . . . . . . . . 83,710,572 60
Add loan at $4 \frac{1}{2}$ per cent. per annum, per act of 26 th of May, 1824
5,000,000 00
$88,710,57260$
Deduct stock paid off since Ist of January, 1825, viz:
In the first quarter of 1825, the residue of seven per cent
\$2,113 92
In the first quarter of 1825 , of exchanged six per cent. .
56,539 30
On the lst of April, the whole of the Treasury note six per cent ........
1,479,374 82
6,187,006 84
7,725,034 88
Amount of the debt on the 1st of October, 1825, as above stated. . . . . . . . . . . . . . . . . . . $\overline{80,985,537 ~ 72 ~}$
JOSEPH NOURSE, Register,

## Treasury Department, Register's Office, December 8, 1825.



[Statements $B$ and C, referred to in the report of the Secretary of the Ireasury, of December 22, 1825.—See page 247]

Treasury Departient, March 15, 1826.
Sir: I have the honor to transmit herewith statements marked $B$ and $C$, referred to in the annual report from this Department dated the 22 d of December, 1825.

I have the honor to be, with the highest respect, your most obedient servant,
RICHARD RUSE.
Hon. the Speaker of the House of Representatives.
B.

A statement exhibiting the value and quantities, respectively, of merchandise on which duthes actually accrued during the year 1824, (consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported;) and also of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.
merchandise paying duties ad valorem.



6. all other articles.

|  | Articles. | Quantity | Rate of duty. | Duties. |
| :---: | :---: | :---: | :---: | :---: |
| Duck, Holland... |  | 369 | 250 | S922 50 |
| Carpeting, Brussels.. |  | 29,312 | 50 | 14,656 00 |
| Venetian ...... | . | 230,054 | 25 | 57,513 50 |
| other | ...... | 711 | 20 | 14220 |
| Cotton bagging.. |  | 2,157,337 | 3: | 80,90013 |
| Vinegar.... |  | 7,663 | 8 | 61304 |
| Beer, ale, and porter, in bottles. |  | 40,800 | 15 | 6,120 00 |
| in bottles. |  | 29,493 | 20 | 5,898 60 |
| in casks. | ..... | 1,606 | 10 | 16060 |
| in casks. . | . ..... | 3,897 | 15 | 58455 |
| Oil, olive, in casks... |  | 49,283 | 25 | 12,320 75 |
| whale, and other fish...... | ..... | 431 | 15 | 6465 |
| castor. | ..... | 116 | 40 | 4640 |
| linseed.. | ....... | 14,440 | 25 | 3,610 00 |
| Cocoa........................ | ...... | 898,573 | 2 | 17,971 46 |
| Chocolate |  | 1,014 | 3 | 3042 |
| Do.. |  | 705 | 4 | 2820 |
| Sugar candy. |  | 723 | 12 | 8676 |
| loaf. |  | 311 | 12 | 3732 |
| other refined, and Iump. | ........ | 151 | 10 | 1510 |
| Almonds.. |  | 540,302 | 3 | 16,209 06 |
| Currants.................. | ..... | 133,617 | 3 | 4,008 51 |
| Prunes and plums. .............. | ....... | 29,503 | 3 | 88509 |
| Do.. |  | 153,350 | 4 | 6,134 00 |
| Figs.... |  | 548,218 | 3 | 16,446 54 |
| Raisins, muscatel, \&c....... |  | 646,023 | 3 | 19,380 69 |
| Do. |  | 931,290 | 4 | 37,251 60 |
| Raisins, other. |  | 1,134,110 | 2 | 22,682 20 |
| Do. | . | 972,188 | 3 | $\mathfrak{2 9 , 1 6 5 6 4}$ |
| Candies, tallow. |  | 8,815 | 3 | 26445 |
| Do.................. | ....... | 13,586 | 5 | 67930 |
| Cheese. | . | 29,628 | 9 | 2,666 52 |
| Soap... | . | 184,958 | 4 | 7,398 32 |
| Trallow........ | ....... | 671,433 | 1 | 6;714 33 |
| Beef and pork. | ... | 787 | 2 | 1574 |
| Hams and other bacon ......... | . | 17,525 | 3 | 21945 |
| Butter.... |  | 2,514 | 5 | 12570 |
| Saltpetre, refined... |  | 61,517 | 3 | 1,845 51 |
| Vitriol, oil of.. |  | 46,097 | 3 | 1,382 91 |
| Camphor, crude.. |  | 49,677 | 8 | 3,974 16 |
| Salts, Epsom.... | ..... | 159,402 | 4 | 6,376 08 |
| Glauber . |  | 186 | 2 | 37 |
| Spices, Cayenne pepper...... |  | 107 | 15 | 1605 |
| ginger |  | 1,414 | 2 | 2828 |
| mace. |  | 7,132 | 100 | 7,132 00 |
| nutmegs |  | 39,426 | 60 | 23,655 60 |
| cloves. |  | 8,720 | 25 | 2,18000 |
| pepper, hlack |  | 1,473,402 | 8 | 117,872 16 |
| pimento.... |  | 1,094,851 | 6 | 65,691 06 |
| cassia |  | 279,160 | 6 | 16,749 60 |
| Tobacco, manufactured, \&c. |  | 639 | 10 | 6390 |
| Snuff. |  | 5,212 | 12 | 62544 |
| Indi $0 .$. |  | 378,322 | 15 | 56,74830 |

EXPLANATORY STATEMENTS AND NOTES-Continued.

| Articles. | * | Quantity. | Rate of duty. | Duties. |
| :---: | :---: | :---: | :---: | :---: |
| Cott | ..............pounds...... | 517.681 | 3 | \$15,530 43 |
| Gunpowder.... | ..............do....... | 49,035 | 8 | 3,422 80 |
| Bristes... | .do. | 176,513 | 3 | 5,293 39 |
| Glue.. | ..do. | 48,359 | 5 | 2,417 95 |
| Paints, ochre, dry. | .do. | 501,576 | 1 | 5,015 76 |
| in oil | ...do.. | 17,650 | 12 | 26473 |
| white and red lead. | ..........do...... | 2,194,603 | 3 | 65,838 09 |
| Do. | ..do.. | 1,509,045 | 4 | 60,361 80 |
| whiting. | .do. | 290,022 | 1 | 2,900 32 |
| Lead, bar, sheet, and pig . | ........do. | 1,137,809 | 1 | 11,378 09 |
| Do...... | .......do..... | 1,330,622 | 2 | 26,612 64 |
| shot... | ..................do....... | 286,596 | . . 2 | 5,73192 |
| D... | .do. | 79,007 | 3t | 2,765 25 |
| Cables, tarred.. | do | 68,140 | 4 | 2,20560 |
| Cordage, tarred.. | ...........do.. | 447,544 | 4 | 17,901 76 |
| untarred... | ..........do.... | 1,046 | 4 | 4184 |
| Do...... | .........do...... | 28,335 | 5 | 1,41675 |
| Twine, packthread, \&c. | ..do. | 34,499 | 4 | 1,379 96 |
| Do...... | . do. | 200,188 | 5 | 10,009 40 |
| Corks.. | .do | 44,067 | 12 | 5,288 04 |
| Copper, rods, and bolts. | .........do. | 3,015 | 4 | 12060 |
| nails and spikes | .........do..... | 311 | 4 | 1244 |
| Iron, muskets.. | .numbe | 2,499 | 150 | 3,748 50 |
| rifies..... | ......do.. | 2 | 150 | 300 |
| wire, not above No. 18. | pounds | 449,318 | 5 | 22,465 90 |
| above No. 18. | . ${ }^{\text {do }}$ | 279,193 | 9 | 25,122 51 |
| tacks, brads, \&e., not above 16 ounces. | ............per м... | 31,462 | 5 | 1,573 10 |
| and sprigs, above 16 ounces. | ...........do. | 3,659 | 5 | 18295 |
| nails. | .pounds. | 247,121 | 4 | 9,884 84 |
| nails.. | .do | 157,677 | 5 | 7,883 85 |
| spikes. | do | 33,289 | 3 | 99846 |
| spikes.. | . ${ }^{\text {do }}$ | 31,379 | 4 | 1,255 16 |
| chain cables | ....do. | 271,268 | 3 | 8,13804 |
| mill saws. | um | 1,274 | 100 | 1,274 00 |
| anchors. | .pounds.. | 107,458 | 2 | 2,025 20 |
| anvils. | . do. | 211,733 | 2 | 4,235 06 |
| hammers and sledges. | .do | 25,625 | $2{ }^{2}$ | 64062 |
| castings, vessels. | .do.. | 428,369 | $1{ }_{1}^{12}$ | 6,425 52 |
| other . | ..do. | 404,859 | 1 | 4,04859 |
| round and braziers' rods. |  | 10,124 | 3 | 30372 |
| nail rods, \&c.......... | .do | 9,629 | 3 | 28887 |
| slit and hoop, Sce | . do........ | 1,652,216 | 3 | 49,556 48 |
| castings. | crat | 10,639 | 75 | 7,979 25 |
| sheet and hoop. | do | 12,620 | 250 | 31,550 00 |
| pig.. | .do. | 12,588 | 50 | 6,294 00 |
| bar, rolled.. | do | 58,287 | 150 | 87,43050 |
| hammered. | .do. | 37,979 | 75 | 28,48425 |
| hammered | do | 356,250 | 90 | 320,62500 |
| Steel... | . do. | 19,851 | 100 | 19,851 00 |
| Hemp........ | .....do. | 78,830 | 175 | 137,952 50 |
| , Do...... | ........do......... | 219 | 150 | 32850 |
| Alum. | do | 35 | 200 | 11000 |
| Copperas. | .do. | 7,806 | 1011 | 7,806 00 |
| Do... | do | 1,410 | 200 | 2,820 00 |
| Flour, wheat.. | ....do.. | 418 | 50 | 20900 |
| Coni.......... | ...bushels.. | 398,342 | 5 | 19,917 10 |
| Do.. | ......do.. | 422,461 | 6 | 25,34766 |
| Wheat. | ..do. | 570 | 25 | 14250 |
| Oats... | ....do. | 21 | 10 | 210 |
| Potatoes. | ......do. | 7,223 | 10 | 232 30 |
| Paper, folio and quartopost... | ....pounds. | 5,710 | 20 | 1,44200 |
| foolscap, drawing, \&c. | ........do. | 109,863 | 17 | 18,676 71 |
| panting, copperplate, \&c........... | ..............do | 448 | 10 | 11585 |
| sheathing, binders', sc. | ............do. | 34,778 | 3 | 1,04334 1,39015 |
| all other................ | ......do........ | 9,201 | 15 | 1,390 15 |
| Books, printed previous to 1775.. | ....volumes...... | 1,607 | 4 | 6428 |
| printed in other languages than English, except | d Greek..............do........ | 37, 186 | 4 | 1,487 44 |
| Latin or Greek, bound............. | ....pounds.. | 2,441 | 15 | 36615 20280 |
| in boards.. | do | 1,560 | 13 | 20280 |
| all other, bound..... | ...do........ | 6,968 | 30 | 2,090 40 |
| in boards... | ..do........ | 19,580 | 26 | 5,090 80 |
| Glass, cut, and not specified. | . do. | 18,149 | 3 | 54447 |
| other articles......... | . .do.. | 382,497 | 2 | 7,649 94 |
| apothecaries' phials, not above 4 ounces | ..gross | 2,602 | 100 | 2,602 00 |
| not above 8 ounces. | .....do... | 287 | 125 | 35875 |
| wottles, not above 1 quart... | do | 4,637 | 144 | 6,677 28 |
| Do.... | .do........ | 5,376 | 200 | 10,752 00 |
| not above 2 quars | do | 223 | 250 | 57000 |
| not above 4 quarts . . . . . . | .........do........ | 35 | 300 | 10500 |

EXPLANATORY STATENENTS AND NOTES-Continued.

| Articles. | Quantity. | Rate of duty. | Duties. |
| :---: | :---: | :---: | :---: |
| Glass, demijohns.....................................................................number...... | 10,630 | 25 | 82,65750 |
| window, not above 8 by 10 inches. ..................................... 100 square feet.. | 119 | 250 | 29750 |
| Do.........do.......... ........................................d. ${ }^{\text {do....... }}$ | 217 | 300 | 65100 |
| not above 10 by 12 incles.............................................. do......... | 416 | 275 | 1,144 00 |
| Do..........do.....................................................d. ${ }^{\text {do........ }}$ | 29 | 350 | 77700 |
| above 10 by 12 inches..................................................do......... | 700 | 335 | 2,275 00 |
| Do.........do...................................................d. ${ }^{\text {. }}$....... | 793 | 400 | 3,172 00 |
| uncut, in plates, \&c............................................................do......... | 121 | 400 | 48400 |
|  | 1,480 | 100 | 1,480 00 |
| salmon, plekled ....................................... .................... barrels....... | 1,703 | 200 | 3,406 00 |
| mackerel, pickled. ............... ...............................................do......... | 763 | 150 | 1,144 50 |
| all other, pickled................................................................do... .... | 632 | 100 | 6300 |
| Shoes and slippers, silk..............................................................pairs....... | 936 | 30 | 28080 |
| prunelle...........................................................do......... | 496 | 25 | 12400 |
| men's, women's, leather.......................................................do........ | 1,936 | 25 | 48400 |
| children's. .................. ......................................................d. do........ | 193 | 15 | 2895 |
| boots and bootees.............................................................do........ | 206 | 150 | 30900 |
| Cigars.............................................................................per M....... | 10,456 | 20 | 26,140 00 |
| Playing cards,..........................................................................pack......... | 6,630 | 30 | 1,989 00 |
| Deduct exportations over importations, viz : | - |  | 1,879,287 21 |
| Duck, Russin, 2,602 pieces, at \$2.... ......................................................... 85,20400 <br>  | - |  |  |
|  white, 170 pieces, at $\$ 250$..................................................... 42500 |  |  |  |
| Candles, wax, 2,270 pounds, at 6 cents..... ........................................ 13.10 .10 |  |  |  |
| Soap, 145, 121 pounds, at 3 cents................................................ 4,35363 |  |  |  |
| Cinnamon, 0,165 pounds, at 25 cents............................................ 1,541 25 |  |  |  |
| Cordage, tarred, and cables, 299,961 pounds, at 3 cents........................... 8, 8 . 99883 |  |  |  |
|  |  |  | 49,778 51 |
| Carried to statement B..... |  |  | 1,829,50870 |
| Sperm candles, imported, 111 pounds, at 8 cents........ |  |  | 888 |
| exported...........do... ........................................................ |  |  | 888 |

## C.

4 statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending on the 31st day of December, 1824.
American tonnage in foreign trade. ..................................................................... 845,758
Foreign tonnage in foreign trade.
90,666
Total tonnage employed in the foreign trade of the United States................. $\overline{936,424}$
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, 9.6 to 100 .
Treasury Departaent, Register's Office, March 8, 1826.
JOSEPH NOURSE, Register.
$\qquad$

19th Congress.]
[1st Session.

## DESCRIPTION OF AND DUTY ON IMPORTED WINES.

cobbiunicated to the senate january 3, 1826.
Treasury Departifent, December 30, 1825.
Sm: In obedience to a resolution of the Senate of the 27 th instant, directing the Secretary of the Treasury to cause to be laid before the Senate a statement showing the aggregate quantity of each description of wines which have been annually imported into the United States since the year 1800, and the rates of duty that have been payable on them respectively, I have the honor to transmit herewith a letter from the Register of the Treasury, accompanied by a statement, which presents the information called for.

I have the honor to remain, with great respect, your obedient servant,
The President of the Senate.
RICHARD RUSH.

