

THE

MERCHANTS' MAGAZINE

AND

COMMERCIAL REVIEW.

SEPTEMBER, 1861.

TAXATION IN THE NEW AND OLD WORLD.

Comparative Revenue and Expenditure of Great Britain, Feance and the United States.

-Sources of Revenue in France.—Heads of Expenditure.—Heads of Taxation in Great Britain.—New Sources of Revenue in the United States, for War Purposes only.

In an examination of the bearings of the war tax and the revenue bills which have just become law in the United States, it may be well to compare the results with the usual revenues raised by two of the great European governments in times of peace. Such a comparison will show that, with a war on our hands, we are scarcely taxed to an amount equal to that raised from the people of France and England, when those nations are at peace.

England is now in a state of profound peace, so is France; yet their ordinary annual expenditures are, as compared with the United States—

Great Britain,	£ 70,000,000	or	\$ 330,000,000
		or	340,000,000
The United States			80,000,000

The ordinary expenditures of the United States in times of peace are seventy to eighty millions of dollars; and now, with a costly war to carry on, the expenses for a single year are estimated at less than those of Great Britain or France.

The government of Great Britain realized last year nearly seventy millions sterling from duties, internal taxes, excise, stamps, &c., viz.:

From Custom-House duties,£	23,000,000	or	\$ 111,550,000
From excise,	18,000,000	or	87,300,000
From property tax,		or	58,200,000
From stamps,	8,000 000	or	38,800,000
From small taxes,	2,800,000	or	13.580,000
Miscellaneous,	6,200,000	or	30,070,000
			And the second second second

£70,000,000 or \$339,500,000

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The British tariff alone yielded nearly double the sum ordinarily required for the expenses of the United States, viz.:

Duties on sugar,£ 6,094,0	00 or	\$ 30,470,000
Duties on tobacco, 5,674,0		28,370,000
Duties on tea, 5,444,0	000 or	57,220,000
Duties on spirits, 2,531,0	000 or	
Duties on wines,	00 or	~,~,~,
All other articles, 2,248,0	000 or	11,240,000
Veer 1860 £ 98 165 (100 or	\$ 115 895 000

We reduce the sterling values to five dollars per pound, for convenience of calculation. The real results will vary only about three per cent.

France, with a population of 35,781,628, has an annual revenue of 1,824,000,000 francs, or nearly ten dollars per head. Great Britain, with a population of 29,000,000, including Ireland and the Channel islands, has a revenue of seventy millions sterling, or nearly twelve dollars per head.

The United States, with a population of 31,429,891, had an aggregate revenue of \$565,489,840 for the ten years, 1849—1858, or an average of a little exceeding fifty-seven millions annually, or less than two dollars per head.

The sources of revenue in France last year were as follow:

Budget of	FRANCE FOR YEAR 1860.	
RECEIPTS.		Francs.
Contributions directes,or Enregistrement, timbre et domaines	, Recording and government stamps,	
Produits des forets et de la peche,		37,755,500
Douanes et sels,		228,051,000
Contributions indirectes,		485,489,000
Produits des Postes,		57,654,000
Divers revenus,		146,672,856
Produits divers,	Divers productions,	41,619,375
	Francs, 1	,825,854,379
EXPENDITURES.		Francs.
Dette Publique,or	Int. and expenses of public debt,	560,148,676
Dotations,	Dotations and pensions,	41,979,394
Service des ministerès,	Services of the ministers,	866,932,356
Frais de regie des impots,		199,747,104
Remboursements et restitutions,		124,550,248
Travaux extraordinaires,		31,600,000
	Francs, 1	,824,957,778

The enormous sum of 866,932,356 francs, or about one hundred and sixty-four millions of dollars, expended for the service of ministers, is divided as follow:

Minister of War,	fcs. 339,458,744
Minister of the Interior,	158,003,575
Minister of Marine,	123,503,143
Agriculture, commerce and "travaux publics."	71.360.100
Algiers and the Colonies,	38,727,510
Minister of Instruction,	67,430,736
All others,	68,448,548
Total	for 000 000 000

Thus the government of France, in a time of peace, maintains an army of 400,000 men, at an expense of about sixty-three millions of dollars, and

a navy costing twenty-four millions.

These enormous taxes are freely paid by the French people. They are necessary to the support of government. The people accommodate themselves to the burdens, which, in fact, fall mainly upon those most able to bear them, both in England and France. For instance, the licenses paid to the British government are, by bankers, £30 each; pawnbrokers, £15; auctioneers, £10; brewers, £2 to £78; wine dealers, £10; tobacco and snuff manufacturers, £5 to £31.

	£	S.		£	8.		£	8.		£	8.
Appraisers, each,				2	0	Malt roasters,				20	0
Attorneys,	6	0	to	9	0	Carriages,				7	10
Bankers,				30	0	Distillers of spirits,				10	10
Auctioneers,				10	0	Retailers of spirits,	2	4	to:	14	6
Pawnbrokers,	7	6	to	15	0	Tobacco and snuff manu-					
						facturers,					
Brewers,	1	0	to	78	0	Dealers in foreign wines,.			1	10	10
Sellers of beer, &c.,	3	6	to	4	4	Marriages,		10	to	5	0
Malsters,	1	0	to	4	14	Vinegar makers,				5	5

The British income tax is, in time of peace, much heavier than that levied by our Congress for war purposes, viz., seven to ten pence in the pound. Incomes of £100 to £150 pay seven pence per pound.

We have not received the census returns of 1860; but those for 1850 are sufficient to demonstrate that a land tax may yield a larger sum than hitherto estimated. By the census of 1850, there were in the United States—

Horses, 4,335,358
Asses and mules, 659,229
Milch cows, 6,392,044
Working oxen, 1,699,241

 Other cattle,
 10,268,856

 Making a total of.
 23,854,728

These, no doubt, amount now to thirty millions in number, every one of which should be taxed one dollar per head annually. Bank notes, bills of exchange, promissory notes and deeds might be taxed under a stamp law. A poll tax would also be equitable, so that the expenses of government should fall in part upon every one, rich and poor. Thus, if our necessities should be so great, a revenue of two hundred millions of dollars might be realized without being a burden upon any special class, viz.:

 From custom-house duties,
 \$50,000,000

 Tax on real and personal property,
 30,000,000

 Tax \$1 per head on cows, horses, &c.,
 23,000,000

 Income tax,
 30,000,000

 Poll tax,
 30,000,000

 From stamps,
 20,000,000

 Tax on watches, gold and silver,
 10,000,000

 Tax on distilleries,
 10,000,000

\$203,000,000

Stamps are another considerable source of revenue in Great Britain, bringing in eight millions sterling. Bankers' checks or drafts pay from a penny to twenty-five shillings each; foreign bills of exchange, from

one penny to thirteen shillings each; leases, from six shillings to six pounds each; wills, from ten shillings to £270 each; dogs are taxed twelve shillings each; packs of hounds, £9 to £39; horses, ten to twenty-one shillings each. In fact, for the present emergency, we might with great advantage draw upon England and France for lessons on taxation.

COFFEE AND THE COFFEE TRADE.

I. DIMINISHED PRODUCTION IN BRAZIL.—II. CAUSES OF DECLINE.—III. COFFEE MARKETS OF EUROPE AND THE UNITED STATES.

The upward tendency of the prices of coffee has been in consequence of the increased consumption of it both in Europe and the United States, by which the stocks that formerly were equal to five or six months consumption are now reduced to barely ten weeks, and are steadily diminishing, thus proving that the supplies from producing countries are diminishing instead of increasing to supply the demand.

Brazil for many years has supplied one-half of the production of the world, but, from the following statement of the crop exports, it will appear that the maximum of production has been reached there, and that it is

now on the decline.

From 1845 to 1858 the average increase for each four years was about 5 per cent. per annum; since then the decrease has been $2\frac{1}{2}$ per cent. per annum, although the crop now finishing has been a very large one. The crop of 1861 will be a short one, considerably below the average of the three preceding years.

Exports of Coffee from Rio de Janeiro during the Crop Years, July 1st to June 30th.

To June 30th.	Europe. Bags.	United States. Bags.	Total. Bags.	Ave	rage of 4 yrs. Bags.
1846,	843,485	 684,632	1,528,117)	
1847,	1,048,785	 755,773	1,804,558		1 210 000
1848,	848,108	 773,617	1,612,125	1	1,516,283
1849,	530,181	 573,151	1,111,332		
1850,	1,025,902	 858,764	1,884,676	1	
1851,	925,806	 947,368	1,873,174		1 015 005
1852,	872,527	 1,037,369	1,909,896		1,817,927
1853,	826,782	 757,181	1,583,963		
1854,	1,401,736	 941,512	2,343,248	1	
1855,	1,134,389	 1,396,254	2,530,643		2,257,060
1856,	1,218,315	 1,208,761	2,427,081	1	2,201,000
1857,	839,646	 887,622	1,727,269	1	
1858,	707,923	 1,262,472	1,970,395	1	
1859,	926,799	 831,588	1,758,387	1	2,022,208
1860,	1,354,996	 1,205,053	2,560,049	1	2,022,200
1861,		 Estimate	ed, 1,800,000	1	

The decrease of the crop export from Rio de Janeiro is entirely owing to the effectual stoppage of the slave trade since 1850, by which the effective labor has been greatly diminished. Previous to 1850 it was estimated that the coffee estates required 5 per cent. per annum of new blacks to keep their stock good. Daily slave labor, which was 500 rs. per day, has risen to 21,000 per day, or 300 per cent. Slaves have also risen nearly in proportion, in consequence of the supply being wholly cut

off, and foreign immigration being yet on a very limited scale, notwithstanding it is very liberally encouraged by the government. Free European labor will never mix freely with slave labor, especially in a tropical climate and an entirely new cultivation.

The supply of coffee from Brazil is entirely a question of labor, and unless they can receive an adequate supply, the export will gradually diminish.

No more slave labor will be admitted. Coolie labor has been tried and will not answer. Free labor is only desired, but as yet the supply has been very limited.

The Secretary of the Treasury having recommended a duty on coffee, and Congress having levied a duty of four cents per pound, it may be well to refer to the present condition of the coffee trade of the United States:

First. The stock on hand is now larger than for many years, being 9,235 tons, or 174 per cent. beyond that of July, 1860, viz.:

	TOTAL TONS.									
STOCK IN	1861.		1860.		1859.		1858.			
New-York,	11,317		3,346		5,314	4.4	2,418			
Boston,	891		361		1,535		926			
Philadelphia,	481		none.		1,874		1,177			
Baltimore,	1,557		572		929		867			
New-Orleans,	429		1,071		2,214		2,214			
Total tons 1st July,	14,675		5,350		11,866		7,602			

Second. The imports of coffee for the past six months are forty per cent. beyond the same period of 1860, viz.:

	TOTAL TONS.										
IMPORTS AT	1858.		1859.		1860.		1861				
New-York,,	15,490		20,654		16,090		27,478				
Boston,	3,506		4,789		2,788		1,740				
Philadelphia,	4,596		8,073		2,906		4,766				
Baltimore,	5,997		7,673		5,692		7,466				
New-Orleans,			16,143		10,853		9,620				
Total tons six months,	29,221		57,332		37,729		51,070				

Compared with the stocks of coffee in the six principal ports of Europe, the results are as follows:

1 1			TOTAL TO	NS.		
STOCK 1ST JUNE IN	1861.	1860.	1859.		1858.	Average.
Holland, 1	19,800	 32,750	 34,600		44,850	 33,000
Antwerp,	3,900	 3,300	 3,300		6,700	 4,300
Hamburg,	8,500	 7,500	 6,000		11,500	 8,375
	4,850	 3,200	 2,500		4,200	 3,687
Havre,	7,350	 4,500	 2,800		5,650	 5,075
	5,750	 7,950	 6,400		10,550	 7,663
Total tons June 1, 5	0,150	 59,200	 55,600		83,450	 62,100

The ordinary consumption of coffee in the United States is from forty-five to fifty thousand tons every six months, so that there was on 1st July a stock on hand equivalent to about two months' consumption.

The variations have been remarkable for some years. The lowest and highest prices, and lowest average and highest average, since 1846, having been as follows per pound for Rio coffee in the New-York market:

YEAR. L	Lowest, Highes			Lowest average.				Highest average.			
1846,	61 cts.		81 cts.		\$7	04		\$7 60			
1847,	61		81		6	88		7 72			
1848,	51		8		6	08		7 13			
1849,	58		10%		6	84		7 88			
1850,	9		144		10	25		11 40			
1851,	74		114		8	84		10 04			
1852,	71/2		92		8	12		9 52			
1853,	8		112		9	08		10 40			
1854,	9		12%		9	40		11 48			
1855,	82		12		9	52		11 12			
1856,	91		121		10	24		12 00			
1857,	91		123		10	52		11 72			
1858,	91		12		10	29		11 52			
	103		13		10	95		12 21			
	111		$15\frac{1}{2}$		13	16		14 21			

ACTS OF THE THIRTY-SEVENTH CONGRESS.

Special Session, July-August, 1861.

I. THE COLLECTION OF DUTIES ON IMPORTS. II. AN ACT TO PROVIDE INCREASED REVENUE FROM IMPORTS, TO PAY THE INTEREST ON THE PUBLIC DEBT, AND FOR OTHER PURPOSES. III. AN ACT TO INCREASE THE CONSULAR REPRESENTATION OF THE UNITED STATES DURING THE PRESENT INSURBECTION.

AN ACT FURTHER TO PROVIDE FOR THE COLLECTION OF DUTIES ON IMPORTS

AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever it shall, in the judgment of the President, by reason of unlawful combinations of persons in opposition to the laws of the United States, become impracticable to execute the revenue laws and collect the duties on imports by the ordinary means, in the ordinary way, at any port of entry in any collection district, he is authorized to cause such duties to be collected at any port of delivery in said district until such obstruction shall cease; and in such case the surveyors at said ports of delivery shall be clothed with all the powers and be subject to all the obligations of collectors of ports of entry; and the Secretary of the Treasury, with the approbation of the President, shall appoint such number of weighers, gaugers, measurers, inspectors, appraisers and clerks as may be necessary, in his judgment, for the faithful execution of the revenue laws at said ports of delivery, and shall fix and establish the limits within which such ports of delivery are constituted ports of entry as aforesaid; and all the provisions of law regulating the issue of marine papers, the coasting trade, the warehousing of imports and collection of duties shall apply to the ports of entry so constituted in the same manner as they do to ports of entry established by the laws now in force.

Sec. 2. And be it further enacted, That if, from the cause mentioned in the foregoing section, in the judgment of the President, the revenue from duties on imports cannot be effectually collected at any port of entry in any collection district, in the ordinary way and by the ordinary means, or by the course provided in the foregoing section, then and in that case he may direct that the custom-house for the district be established in any secure place within said district, either on land or on

board any vessel in said district or at sea near the coast; and in such case the collector shall reside at such place, or on shipboard, as the case may be, and there detain all vessels and cargoes arriving within or approaching said district, until the duties imposed by law on said vessels and their cargoes are paid in cash: Provided, That if the owner or consignee of the cargo on board any vessel detained as aforesaid, or the master of said vessel, shall desire to enter a port of entry in any other district in the United States where no such obstructions to the execution of the laws exist, the master of such vessel may be permitted so to change the destination of the vessel and cargo in his manifest, whereupon the collector shall deliver him a written permit to proceed to the port so designated: And provided further, That the Secretary of the Treasury shall, with the approbation of the President, make proper regulations for the enforcement on shipboard of such provisions of the laws regulating the assessment and collection of duties as in his judgment may be necessary and practicable.

Šec. 3. And be it further enacted, That it shall be unlawful to take any vessel or cargo detained as aforesaid from the custody of the proper officers of the customs, unless by process of some court of the United States; and in case of any attempt otherwise to take such vessel or cargo by any force, or combination, or assemblage of persons, too great to be overcome by the officers of the customs, it shall and may be lawful for the President, or such person or persons as he shall have empowered for that purpose, to employ such part of the army or navy or militia of the United States, or such force of citizen volunteers as may be deemed necessary for the purpose of preventing the removal of such vessel or cargo, and protecting the officers of the customs in retaining the custody

thereof.

Sec. 4. And be it further enacted, That if, in the judgment of the President, from the cause mentioned in the first section of this act, the duties upon imports in any collection district cannot be effectually collected by the ordinary means and in the ordinary way, or in the mode and manner provided in the foregoing sections of this act, then and in that case the President is hereby empowered to close the port or ports of entry in said district, and in such case give notice thereof by proclamation; and thereupon all right of importation, warehousing and other privileges incident to ports of entry shall cease and be discontinued at such port so closed, until opened by the order of the President on the cessation of such obstructions; and if, while said ports are so closed, any ship or vessel from beyond the United States, or having on board any articles subject to duties, shall enter or attempt to enter any such port, the same, together with its tackle, apparel, furniture and cargo, shall be forfeited to the United States.

Sec. 5. And be it further enacted, That whenever the President, in pursuance of the provisions of the second section of the act entitled "An act to provide for the calling forth of militia to execute the laws of the Union, suppress insurrections and repel invasions, and to repeal the act now in force for that purpose," approved February 28, 1795, shall have called forth the militia to suppress combinations against the laws of the United States, and to cause the laws to be duly executed, and the insurgents shall have failed to disperse by the time directed by the President, and when said insurgents claim to act under the authority of any State or States, and such claim is not disclaimed or repudiated by the persons

exercising the functions of government in such State or States, or in the part or parts thereof in which said combination exists, nor such insurrection suppressed by said State or States, then and in such case it may and shall be lawful for the President, by proclamation, to declare that the inhabitants of such State, or any section or part thereof, where such insurrection exists, are in a state of insurrection against the United States; and thereupon all commercial intercourse by and between the same and the citizens thereof and the citizens of the rest of the United States shall cease and be unlawful so long as such condition of hostility shall continue; and all goods and chattels, wares and merchandise, coming from said State or section into the other parts of the United States, and all proceeding to such State or section, by land or water, shall, together with the vessel or vehicle conveying the same, or conveying persons to or from such State or section, be forfeited to the United States: Provided, however, That the President may, in his discretion, license and permit commercial intercourse with any such part of said State or section, the inhabitants of which are so declared in a state of insurrection, in such articles, and for such time, and by such persons as he, in his discretion, may think most conducive to the public interest; and such intercourse, so far as by him licensed, shall be conducted and carried on only in pursuance of rules and regulations prescribed by the Secretary of the Treasury; and the Secretary of the Treasury may appoint such officers at places where officers of the customs are not now authorized by law as may be needed to carry into effect such licenses, rules and regulations; and officers of the customs and other officers shall receive for services under this section, and under said rules and regulations, such fees and compensation as are now allowed for similar service under other provisions of law.

Sec. 6. And be it further enacted, That from and after fifteen days after the issuing of the said proclamation, as provided in the last foregoing section of this act, any ship or vessel belonging in whole or in part to any citizen or inhabitant of said State or part of a State whose inhabitants are so declared in a state of insurrection, found at sea, or in any port of the rest of the United States, shall be forfeited to the United States.

Sec. 7. And be it further enacted, That in the execution of the provisions of this act, and of the other laws of the United States providing for the collection of duties on imports and tonnage, it may and shall be lawful for the President, in addition to the revenue cutters in service, to employ in aid thereof such other suitable vessels as may, in his judgment,

be required.

Sec. 8. And be it further enacted, That the forfeitures and penalties incurred by virtue of this act may be mitigated and remitted, in pursuance of the authority vested in the Secretary of the Treasury by the act entitled "An act providing for mitigating or remitting the forfeitures, penalties and disabilities accruing in certain cases therein mentioned," approved March third, seventeen hundred and ninety-seven, or in cases where special circumstances may seem to require it, according to regulations to be prescribed by the Secretary of the Treasury

tions to be prescribed by the Secretary of the Treasury.

Sec. 9. And be it further enacted, That proceedings on seizures for forfeitures under this act may be pursued in the courts of the United States in any district into which the property so seized may be taken and proceedings instituted; and such courts shall have and entertain as full jurisdiction over the same as if the seizure was made in that district.

Approved July 13, 1861.

THE TARIFF ACT OF AUGUST, 1861.

AN ACT TO PROVIDE INCREASED REVENUE FROM IMPORTS, TO PAY THE INTEREST ON THE PUBLIC DEBT, AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected and paid, on the goods, wares and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On Raw Sugar, commonly called Muscovado or Brown Sugar, and on Sugars not advanced above No. 12, Dutch standard, by claying, boiling, clarifying or other process, and on Syrup of Sugar, or of Sugar Cane and Concentrated Molasses, or Concentrated Melado, 2 cents per pound; and on White and Clayed Sugar, when advanced beyond the raw state, above No. 12, Dutch standard, by clarifying or other process, and not yet refined, 2½ cents per pound; on Refined Sugars, whether loaf, lump, crushed or pulverized, 4 cents per pound; on Sugars, after being refined, when they are tinctured, colored or in any way adulterated, and on Sugar Candy, 6 cents per pound.

On Molasses, 5 cents per gallon.

Provided, That all Syrups of Sugar or of Sugar Cane, Concentrated Molasses or Melado, entered under the name of Molasses, or any other name than Syrup of Sugar or of Sugar Cane, Concentrated Molasses or Concentrated Melado, shall be liable to forfeiture to the United States.

On all Teas, 15 cents per pound.

On Almonds, 4 cents per pound; Shelled Almonds, 6 cents per pound. On Brimstone, crude, \$3 per ton; on Brimstone, in rolls, \$6 per ton.

On Coffee, of all kinds, 4 cents per pound.

On Cocoa, 3 cents per pound; on Cocoa Leaves and Cocoa Shells, 2 cents per pound; on Cocoa, prepared or manufactured, 8 cents per pound.

On Chicory Root, 1 cent per pound; and on Chicory, ground, 2

cents per pound.

On Chocolate, 6 cents per pound.

On Cassia, 10 cents per pound; on Cassia Buds, 15 cents per pound.

On Cinnamon, 20 cents per pound. On Cloves, 8 cents per pound.

On Cayenne Pepper, 6 cents per pound; on Cayenne Pepper, ground, 8 cents per pound.

On Currants, 5 cents per pound. On Argol, 3 cents per pound.

On Cream Tartar, 6 cents per pound.

On Tartaric Acid and Tartar Emetic and Rochelle Salts, 10 cents per pound.

On Dates, 2 cents per pound. On Figs, 5 cents per pound.

On Ginger Root, 3 cents per pound; on Ginger, ground, 5 cents per pound.

On Liquorice Paste and Juice, 5 cents per pound; Liquorice Root, 1 cent per pound.

On Mace and Nutmegs, 25 cents per pound.

On Nuts of all kinds, not otherwise provided for, 2 cents per pound.

On Pepper, 6 cents per pound. On Pimento, 6 cents per pound. On Plums, 5 cents per pound. On Prunes, 5 cents per pound. On Raisins, 5 cents per pound.

On unmanufactured Russia Hemp, \$40 per ton; on Manilla and other

Hemps of India, \$25 per ton.

On Lead, in pigs or bars, \$1 50 per 100 pounds; in sheets, \$2 25 per 100 pounds; on White Lead, dry or ground in oil, and Red Lead, \$2 25 per 100 pounds.

On Salt, in sacks, 18 cents per 100 pounds, and in bulk, 12 cents per

100 pounds.

On Soda Ash, ½ cent per pound; on Bicarbonate of Soda, 1 cent per pound; on Sal Soda, ½ cent per pound; on Caustic Soda, 1 cent per pound.

On Chloride of Lime, 30 cents per one hundred pounds.

On Saltpetre, crude, 1 cent per pound; refined or partially refined, 2 cents per pound.

On Spirits of Turpentine, 10 cents per gallon.

On Oil of Cloves, 70 cents per pound.

On Brandy, \$1 25 per gallon.

On Spirits distilled from grain or other material, 50 cents per gallon. On Gum Copal, and other Gums or resinous substances used for the

same or similar purposes as Gum Copal, 10 cents per pound.

SEC. 2. And be it further enacted, That, from and after the day and year aforesaid, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

On Arrow Root, 20 per centum ad valorem.

On Ginger, preserved or pickled, 30 per centum ad valorem.

On Limes, Lemons, Oranges, Bananas and Plantains, 20 per centum ad valorem.

On Peruvian Bark, 15 per centum ad valorem.

On Quinine, 30 per centum ad valorem.

On Rags, of whatever material, 10 per centum ad valorem.

On Gunpowder, 30 per centum ad valorem.

On Feathers and Downs, 30 per centum ad valorem.

On Hides, 10 per centum ad valorem.

On Sole and Bend Leather, 30 per centum ad valorem.

On India Rubber, raw or unmanufactured, 10 per centum ad valorem.

On India Rubber Shoes and Boots, 30 per centum ad valorem.

On Ivory unmanufactured, and on vegetable Ivory, 10 per centum ad valorem.

On Wines of all kinds, 50 per centum ad valorem.

On Silk in the gum, not more advanced in the manufacture than singles, tram, and thrown or organzine, 25 per centum ad valorem.

On all Silks valued at not over \$1 per square yard, 30 per centum ad valorem.

On all Silks valued at over \$1 per square yard, 40 per centum ad valorem. On all Silk Velvets, or Velvets of which Silk is the component material of chief value, valued at \$3 per square yard or under, 35 per centum ad valorem; valued at over \$3 per square yard, 40 per centum ad valorem.

On Floss Silks, 30 per centum ad valorem.

On Silk Ribbons, Galloons, Braids, Fringes, Laces, Tassels, Buttons, Button Cloths, Trimmings, and on Silk Twist, Twist composed of Mohair and Silk, Sewing Silk in the gum or purified, and all other manufactures of Silk, or of which Silk shall be the component material of chief value, not otherwise provided for, 40 per centum ad valorem.

SEC. 3. And be it further enacted, That all articles, goods, wares and merchandise, imported from beyond the Cape of Good Hope in foreign vessels, not entitled by reciprocal treaties to be exempt from discriminating duties, tonnage and other charges, and all other articles, goods, wares and merchandise, not imported direct from the place of their growth or production, or in foreign vessels, entitled by reciprocal treaties to be exempt from discriminating duties, tonnage and other charges, shall be subject to pay, in addition to the duties imposed by this act, 10 per centum ad valorem. Provided, That this rule shall not apply to goods, wares and merchandise imported from beyond the Cape of Good Hope in American vessels.

Sec. 4. And be it further enacted, That from and after the passage of this act, there shall be allowed on all articles wholly manufactured of materials imported, on which duties have been paid, when exported, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: Provided, That 10 per centum on the amount of all drawbacks, so allowed, shall be retained for the use of the United States, by the collectors paying such drawbacks respectively.

Sec. 5. And be it further enacted, That all goods, wares and merchandise actually on shipboard and bound to the United States, and all goods, wares and merchandise on deposit in warehouses or public stores at the date of the passage of this act, shall be subject to pay such duties as provided by law before and at the time of the passage of this act:

And provided further, That all goods deposited in public store or bonded warehouse after this act takes effect and goes into operation, if designed for consumption in the United States, must be withdrawn therefrom, or the duties thereon paid in three months after the same are deposited; and goods designed for exportation and consumption in foreign countries may be withdrawn by the owner at any time before the expiration of three years after the same are deposited; such goods, if not withdrawn in three years, to be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury: Provided, That merchandise, upon which the owner may have neglected to pay duties within three months from the time of its deposit, may be withdrawn and entered for consumption at any time within two years of the time of its deposit, upon the payment of the legal duties.

with an addition of 25 per centum thereto: Provided, also, That merchandise upon which duties have been paid, if exported to a foreign country within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government.

Sec. 6. And be it further enacted, That the act entitled "An act to provide for the payment of outstanding Treasury Notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March 2d, 1861, be, and the same is hereby amended as fol-

lows, that is to say:

First.—In section six, article 1st, after the words "in Cordials and,"

strike out "Liquors" and insert "Liqueurs."

Second.—In the same section, after the word "represent," insert "Provided, also, That no lower rate or amount of duty shall be levied, collected and paid on Brandy, Spirits and all other spirituous beverages, than that now fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof."

Third.—Section twelve, article first, after the words "eighteen cents,"

where they first occur, insert "or less."

Fourth.—Section thirteen, article second, after the word "manufac-

turer," insert "except Hosiery."

Fifth.—In the same section, article third, strike out "Wool" wherever it occurs, and insert in each place "Worsted."

Sixth.—In section fourteen, article first, after the words "ten per

centum" insert "ad valorem."

Seventh.—In section fifteen, before the word "Yarns," insert "Hemp;" in the same section, after the word "Sheetings," insert "of Flax or Hemp," and strike out "Jute Goods," and, in lieu thereof, insert "Jute Yarns."

Eighth.—In section twenty-two, strike out the words "Unwrought

Clay, \$3 per ton."

Ninth.—In section nineteen, strike out "compositions of glass or paste, not set, intended for use by jewellers."

Tenth.—In section twenty-two, strike out "compositions of glass or

paste, when set."

Eleventh.—In section twenty-three, article Sheathing Metal, strike

out "vard" and insert "foot."

In section seven, clause fifth, the words "on Screws, washed or plated, and all other Screws, of iron or any other metal," shall be stricken out, and the words "on Screws, of any other metal than iron," shall be inserted.

Sec. 7. And be it further enacted, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby repealed; Provided, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution and remission of all fines, penalties and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter and thing to that effect in the existing laws contained had been inserted in and re-enacted by this act.

Sec. 8. And be it further enacted, That a direct tax of twenty millions of dollars be and is hereby annually laid upon the United States, and the same shall be and is hereby apportioned to the States, respectively, in manner following:*

Maine, \$420,826 00 Indiana, \$904,85	75 33
New-Hampshire,	51 33
Vermont, 211,068 00 Missouri, 761,12	27 33
Massachusetts, 824,581 33 Kansas, 71,74	13 33
Rhode Island,	36 00
Connecticut,	33 33
New-York,	22 66
New-Jersey,	06 66
Pennsylvania,	88 00
Delaware, 74,681 33 Wisconsin, 519,68	88 66
Maryland,	38 66
	24 00
North Carolina,	40 66
	48 00
	82 00
	55 33
	12 00
	92 66
	05 33
	41 33
	37 33

Sec. 9. And be it further enacted, That, for the purpose of assessing the above tax and collecting the same, the President of the United States be and he is hereby authorized to divide, respectively, the States and territories of the United States and the District of Columbia into convenient collection districts, and to nominate and, by and with the advice of the Senate, to appoint an assessor and a collector for each such district, who shall be freeholders and resident within the same: Provided, That any of said States and territories, as well as the District of Columbia, may, if the President shall deem it proper, be erected into one district: And provided further, That the appointment of said assessors and collectors, or any of them, shall not be made until on or after the second Tuesday in February, one thousand eight hundred and sixty-two.

Sec. 10. And be it further enacted, That before any such collector shall enter upon the duties of his office he shall execute a bond for such amount as shall be prescribed by the Secretary of the Treasury, with sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall justly and faithfully account for to the United States, and pay over, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury, to be by him directed to be put in suit upon any breach of the condition thereof. And such collectors shall, from time to time, renew, strengthen and increase their official bonds, as the Secretary of the Treasury may direct.

Sec. 11. And be it further enacted, That each of the assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder to be an assist-

^{*}The apportionment by States is here thrown into tabular form for greater convenience of reference.

ant assessor; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A. B., do swear, or affirm, [as the case may be,] that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for, [naming the assessment district,] without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States and the other moiety thereof to him who shall first sue for the same; to be recovered, with costs of suit, in any court having competent jurisdiction.

SEC. 12. And be it further enacted, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said assessors and their assistants; pursuant to which instructions the said assessors shall, on the first day of March next, direct and cause the several assistant assessors in the district to inquire after and concerning all lands, lots of ground, with their improvements and dwelling-houses, made liable to taxation under this act, by reference as well to any lists of assessment or collection taken under the laws of the respective States as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

SEC. 13. And be it further enacted, That the said direct tax laid by this act shall be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling-houses, which several articles subject to taxation shall be enumerated and valued, by the respective assessors, at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: Provided, however, That all property, of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States, or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid: And provided further, That in making such assessments due regard shall be had to any valuation that may have been made under the authority of the State or territory at any period nearest to said first day of April.

Sec. 14. And be it further enacted, That the respective assistant assessors shall, immediately after being required as aforesaid by the assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing or having the care or management of any lands, lots of ground, buildings or dwelling-houses, lying and being within

the collection district where they reside, and liable to a direct tax as aforesaid, to deliver written lists of the same, which lists shall be made in such manner as may be directed by the assessor, and, as far as practicable, conformably to those which may be required for the same purpose under the authority of the respective States.

Sec. 15. And be it further enacted, That if any person owning, possessing or having the care or management of property liable to a direct tax as aforesaid, shall not be prepared to exhibit a written list when required as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, buildings and dwelling-houses, taxable as aforesaid, then and in that case it shall be the duty of the officer to make such list, which, being distinctly read and consented to, shall be received as the list of such person.

Sec. 16. And be it further enacted, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, be made, as aforesaid, upon lists according to the form above described, to be made out by the assessors and assistant assessors respectively, which list the said assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises respectively; and from the valuation and enumeration so made there shall be no appeal.

Sec. 17. And be it further enacted, That in case any person shall be absent from his place of residence at the time an assessor shall call to receive the list of such person, it shall be the duty of such assessor or assistant assessor to leave at the house or place of residence of such person, with some person of suitable age and discretion, a written note or memorandum, requiring him to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Sec. 18. And be it further enacted, That if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or lists as aforesaid within the time required by this act, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required to enter into and upon the lands, buildings, dwelling-houses and premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of the lands and lots of ground, with their improvements, buildings and dwelling-houses, owned or possessed, or under the care or management of such person, as are required by this act, which lists, so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act.

Sec. 19. And be it further enacted, That whenever there shall be in

any assessment district any property, lands and lots of ground, buildings or dwelling-houses, not owned or possessed by or under the care and management of any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be necessary, and take such view thereof, and make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for

the purposes of this act.

Sec. 20. And be it further enacted, That the owners, possessors or persons having the care or management of lands, lots of ground, buildings and dwelling-houses, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in which the said objects of taxation lie or be is therein distinctly stated,) at the time and in the manner prescribed, to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assessors, in all such cases, to transmit such lists, at the time and in the manner prescribed for the transmission of the lists of the objects of taxation lying and being within their respective assessment districts, to the assessor of the collection district wherein the said objects of taxation shall lie or be immediately after the receipt thereof; and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list, the person making and delivering the same shall pay to the assessor one dollar, which he shall retain to his own use.

SEC. 21. And be it further enacted, That the lists aforesaid shall be taken with reference to the day fixed for that purpose by this act as aforesaid; and the assistant assessors respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists, the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay a tax under this act residing within the assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable, and, whenever so required by the assessor, the amount of direct tax payable by each person on such objects under the State laws imposing direct taxes; and the second list shall exhibit, in alphabetical order, the names of all persons, residing out of the collection district, owners of property within the district, together with the value and assessment thereof, with the amount of direct tax payable thereon as aforesaid. The forms of the said general lists shall be devised and prescribed by the assessor, and lists taken according to such form shall be made out by the assistant assessors and delivered to the assessors within sixty days after the day fixed by this act as aforesaid, requiring lists from individuals. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered, for the use of the United States, in any court having competent jurisdiction, with costs of suit.

SEC. 22. And be it further enacted, That immediately after the valuations and enumerations shall have been completed as aforesaid, the assessor in each collection district shall, by advertisement in some public newspaper, if any there be in such district, and by written notifications, to be publicly posted up in at least four of the most public places in each collection district, advertise all persons concerned of the place where the said lists, valuations and enumerations may be seen and examined, and that, during twenty-five days after the publication of the notifications as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assessor. And it shall be the duty of the assessor in each collection district, during twenty-five days after the date of publication to be made as aforesaid, to submit the proceedings of the assistant assessors, and the list by them received or taken as aforesaid, to the inspection of any and all persons who shall apply for that purpose; and the said assessors are hereby authorized to receive, hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: Provided always, That it shall be the duty of said assessor to advertise and attend, not less than two successive days of the said twenty-five, at the court-house of each county within his collection district, there to receive and determine upon the appeals aforesaid: And provided, also, That the question to be determined by the assessor, on an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same collection district. And all appeals to the assessors as aforesaid shall be made in writing, and shall specify the particular cause, matter or thing respecting which a decision is requested, and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation shall be increased without a previous notice of at least five days, to the party interested, to appear and object to the same, if he judge proper, which notice shall be given by a note in writing, to be left at the dwelling-house of the party by such assessor or an assistant

SEC. 23. And be it further enacted, That whenever a State, territory or the District of Columbia shall contain more than one collection district, the assessor shall have power, on examination of the lists rendered by the assistant assessors, according to the provisions of this act, to revise, adjust and equalize the valuation of lands and lots of ground, with their improvements and dwelling-houses, between such collection districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

SEC. 24. And be it further enacted, That the assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each collection district, and deliver the same to the board of assessors hereinafter constituted in and for the States respectively. And it shall be the duty of the assessors in each State to convene in general meeting at such time and place as shall be appointed and directed by the Secretary of the Treasury. And the said assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of assessors for the pur-

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poses of this act, and shall make and establish such rules and regulations as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act or the laws of the United States.

Sec. 25. And be it further enacted, That the said board of assessors, convened and organized as aforesaid, shall and may appoint a suitable person or persons to be their clerk or clerks, but not more than one for each collection district, who shall hold his or their office or offices at the pleasure of said board of assessors, and whose duty it shall be to receive, record and preserve all tax lists, returns and other documents delivered and made to the said board of assessors, and who shall take an oath (or affirmation if conscientiously scrupulous of taking an oath) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or on failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of two hundred dollars for the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be re-

moved from office.

SEC. 26. And be it further enacted, That it shall be the duty of the said clerks to record the proceedings of the said board of assessors, and to enter on the record the names of such of the assessors as shall attend any general meeting of the board of assessors for the purposes of this act. And if any assessor shall fail to attend such general meeting, his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any assessor shall fail or neglect to furnish the said board of assessors with the lists of valuation and enumeration of each assessment district within his collection district within three days after the time appointed as aforesaid for such general meeting of the said board of assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as assessor. And it shall be the duty of the clerks of the said board of assessors to certify to the Secretary of the Treasury an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation to all intents and purposes: Provided, always, That it shall be in the power of the Secretary of the Treasury to exonerate such assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

Sec. 27. And be it further enacted, That if the said board of assessors shall not, within three days after the first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and State districts of any State, they shall nevertheless proceed to make out the equalization and apportionment by this act directed, and they shall assign to such counties and State districts the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right; and the valuation thus made to such counties and State districts by the board of assessors shall be final, and the proper quota of direct tax shall be and is hereby declared to be imposed thereon accordingly.

Sec. 28. And be it further enacted, That it shall be the duty of the said board of assessors diligently and carefully to consider and examine the said lists of valuation, and they shall have power to revise, adjust and

equalize the valuation of property in any county or State district, by adding thereto, or deducting therefrom, such a rate per centum as shall, under the valuation of the several counties and State districts, be just and equitable: *Provided*, That the relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of assessors shall have power to correct the same, as to them shall appear just and right. And if, in consequence of any revisal, change and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several States as aforesaid, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying

such inequality.

Sec. 29. And be it further enacted, That as soon as the said board of assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and State district its proper quota of direct tax. And the said board of assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete the said apportionment, and shall record the same; they shall thereupon further deliver to each assessor a certificate of such apportionment, together with the several lists by the assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the assessors, respectively, shall thereupon proceed to revise their respective lists, and alter and make the same in all respects conformable to the apportionment aforesaid by the said board of assessors; and the said assessors, respectively, shall make out lists containing the sums payable according to the provisions of this act upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, when such person or persons are known, together with the sams payable by each; and where there is any property within any collection district liable to the payment of the said tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said assessors shall furnish to the collectors of the several collection districts, respectively, within thirty-five days after the apportionment is completed as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assesassessors respectively, by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction. And it is hereby enacted and declared, that the valuation, assessment, equalization and apportionment made by the said board of assessors as aforesaid, shall be and remain in full force and operation for laying, levying and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified or abolished by law.

SEC. 30. And be it further enacted, That there shall be allowed and

paid to the several assessors and assistant assessors, for their services under this act—to each assessor two dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation, and three dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act, and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said board of assessors; to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the commissioner of taxes, and one dollar for every hundred taxable persons contained in the tax lists, as completed and delivered by him to the assessor; to each of the assessors constituting the board of assessors as aforesaid, for every day's actual attendance at said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury ten cents for each mile, by the most direct and usual route; and to each of the clerks of said board two dollars for every day's actual attendance thereon. And the said board of assessors, and said assessors, respectively, shall be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized, and shall be paid at the Treasury, and such amount as shall be required for such payment is hereby appropriated.

SEC. 31. And be it further enacted, That each collector, on receiving a list as aforesaid, from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in each county or State district contained in the collection district, one of which aggregate statements and receipts shall be transmitted to the Secretary, and the

other to the First Comptroller of the Treasury.

SEC. 32. And be it further enacted, That each collector, before receiving any list as aforesaid, for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Solicitor of the Treasury, in the amount of the taxes assessed in the collection district for which he has been or may be appointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all moneys assessed upon such district, and the said bond shall be transmitted to the Solicitor of the Treasury, and, after approval by him, shall be deposited in the office of the First Comptroller of the Treasury: Provided, always, That nothing herein contained shall be deemed to annul or in any wise to impair the obligation of the bond heretefore given by any collector; but the same shall be and remain in full force and virtue, any thing in this act to the contrary thereof in any wise notwithstanding.

Sec. 33. And be it further enacted, That the annual amount of the taxes so assessed shall be and remain a lien upon all lands and other real

estate of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling-houses, notwithstanding the same may have been divided or

alienated in part.

assessed and payable in his district.

Sec. 34. And be it further enacted, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy; and each such deputy shall have the like authority, in every respect, to collect the direct tax so assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such: Provided, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so

Sec. 35. And be it further enacted, That each of the said collectors shall, within ten days after receiving his collection list from the assessors, respectively as aforesaid, and annually, within ten days after he shall be so required by the Secretary of the Treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels or effects of the persons delinquent as aforesaid. And in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: Provided, That in any case of distraint for the payment of the tax aforesaid, the goods, chattels or effects so distrained shall and may be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels or effects so distrained, as may be allowed in like cases by the laws or practice of the State wherein the distraint shall have been made; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects shall have been distrained: Provided, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Sec. 36. And be it further enacted, That whenever goods, chattels or effects sufficient to satisfy any tax upon buildings, dwelling-houses or lands and their improvements, owned, occupied or superintended by persons known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days, in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale, thirty days previous thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges and commissions, shall be paid to the owner of the property or his legal representatives; or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives, until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: Provided, That the owner or superintendent of the property aforesaid, after the same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: Provided, also, That the owners, their heirs, executors or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the

purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale until the time of redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate which shall be made under the authority of this act by the collectors, respectively, or their lawful deputies, respectively, the deeds for the estate so sold shall be prepared, made, executed and proved or acknowledged at the time or times prescribed in this act by the collectors, respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the State in which such real estate lies, for making, executing, proving and acknowledging deeds of bargain and sale or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars, for the use of the collector or other person effecting the sale of the real estate thereby conveyed.

Sec. 37. And be it further enacted, That with respect to property lying within any collection district not owned or occupied, or superintended by some person residing in such collection district, and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection lists from the said assessors respectively as aforesaid, or the requisition of the Secretary of the Treasury as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same State, to be designated for that purpose by the Secretary of the Treasury; and the collector who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received as aforesaid, to the collector transmitting the same; and the collectors, thus designated in each State by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the State; and the owners of the property, on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon: Provided, That such payment is made within one year after the day on which the collector of the district where such property lies had notified that the tax had become due on the same.

Sec. 38. And be it further enacted, That when any tax, as aforesaid, shall have remained unpaid for the term of one year as aforesaid, the collector in the State where the property lies, and who shall have been designated by the Secretary of the Treasury as aforesaid, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon; or if such property is not divisible as aforesaid, the whole thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such

amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten or twenty per centum, as the case may be, after defraying

the said charges.

SEC. 39. And be it further enacted, That the collectors designated as aforesaid by the Secretary of the Treasury shall deposit with the clerks of the District Court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land or other real property sold by virtue of this act for non-payment of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use; and the collectors, respectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years as aforesaid, by the original owners thereof, or their legal representatives, or any person in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act for the payment of taxes, belonging to infants, persons of insane mind, married women or persons beyond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid the amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum on the aggregate sum, and on their payment to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their oaths, and make a return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Sec. 40. And be it further enacted, That the several collectors shall, at the expiration of every month after they shall respectively commence their collections in the next and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them, respectively, within the month, and pay over quarterly, or sooner, if

required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department within six months from and after the day when he shall have received the collection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: Provided, however, That the period of one year and three months from the said annual day shall be amually allowed to the collector designated in each State as aforesaid, by the Secretary of the Treasury with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Sec. 41. And be it further enacted, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the principal assessors, respectively, or transmitted to him by other collectors; and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected: Provided, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector, designated in each State as aforesaid, by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Sec. 42. And be it further enacted, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required immediately after such delinquency to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector; and for want of goods, chattels or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison as aforesaid, or if he abscond, and goods, chattels and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law. And for want of goods and chattels or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid. And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Sec. 43. And be it further enacted, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector, or his deputies, shall give receipts for all

sums by them collected and retained in pursuance of this act.

Sec. 44. And be it further enacted, That separate accounts shall be kept at the Treasury of all moneys received from the direct tax, and from the internal duties or income tax, in each of the respective States, territories and District of Columbia and collection districts; and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors and assistant assessors, and to the other officers employed in each of the respective States, territories and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of Decem-

ber, to lay before Congress.

Sec. 45. And be it further enacted, That the assessors, respectively, shall, yearly, and in every year after the expiration of one year from the second Tuesday of February next, inquire and ascertain, in the manner by the seventh section of this act provided, what transfers and changes of property in lands, lots of ground, buildings and dwelling-houses have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment and apportionment of the direct tax by this act laid; and within twenty days thereafter they shall make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the Commissioner of Taxes, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and sixty-two, be the duty of the Secretary of the Treasurv to notify the collectors of the several collection districts the day on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said assessors as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury, to conform to the transfers and changes aforesaid, ascertained by the assessors as aforesaid; and the said collectors shall, annually, in all respects, proceed in and conclude the collection of the said direct tax in the same manner and within the time hereinbefore provided and prescribed.

Sec. 46. And be it further enacted, That in case any State, territory or the District of Columbia, after notice given of its intention to assume and pay, or to levy, collect and pay said direct tax herein provided for and apportioned to said State, territory or district, shall, in any year after the taking effect of this act, fail to pay the amount of said direct tax, or any part thereof, as provided in this act, in such cases it shall be lawful for the Secretary of the Treasury of the United States to appoint United States assessors, assistant assessors and collectors, as in this act provided, whose duty it shall be to proceed forthwith, under such regulations as the said Secretary of the Treasury shall prescribe, to collect all or any part of said direct tax the same as though said State, territory or district had not given notice, nor assumed to levy, collect and pay said taxes, or any part thereof.

Sec. 47. And be it further enacted, That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken by this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

SEC. 48. And be it further enacted, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, one per centum upon the second one hundred thousand dollars, and one-half of one per centum upon all sums above two hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: Provided, That in no case shall such commissions exceed the sum of eight thousand dollars for a principal officer and two thousand dollars for an assistant. And there shall be further allowed to each collector their necessary and reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly examined and certified by the Commissioner of Taxes, shall be paid out of the Treasury.

SEC. 49. And be it further enacted, That, from and after the first day of January next, there shall be levied, collected and paid upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment or vocation carried on in the United States or elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars: Provided, That upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected and paid a tax of one and one-half per centum. Upon the income, rents or dividends accruing upon any property, securities or stocks owned

in the United States by any citizen of the United States residing abroad, there shall be levied, collected and paid a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the government of the United States, which shall pay one and one-half per centum. The tax herein provided shall be assessed upon the annual income of the persons herein named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid: Provided, That, in estimating said income, all national, State or local taxes assessed upon the property

from which the income is derived shall be first deducted.

SEC. 50. And be it further enacted, That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint one principal assessor and one principal collector in each of the States and territories of the United States and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury; the said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors herein authorized to be appointed shall give bonds, to the satisfaction of the Secretary of the Treasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Secretary of the Treasury shall prescribe such reasonable compensation for the assessment and collection of said internal duties or income tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officers herein referred to, and twelve hundred dollars per annum for an assistant. The assistant collectors herein provided shall give bonds, to the satisfaction of the principal collector, for the faithful performance of their duties. The Secretary of the Treasury is further authorized to select and appoint one or more depositaries in each State, for the deposit and safe-keeping of the moneys arising from the taxes herein imposed when collected, and the receipt of the proper officer of such depositary to the collector, for the moneys deposited by him, shall be the proper voucher for such collector in the settlement of his account at the Treasury Department. And he is further authorized and empowered to make such officer or depositary the disbursing agent of the Treasury, for the payment of all interest due to the citizens of such State upon the Treasury notes or other government securities issued by authority of law. And he shall also prescribe the forms of returns to be made to the department by all assessors and collectors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers authorized or directed to be appointed and commissioned by the President under this act, before a competent magistrate, duly authorized to administer oaths, and the form of the return to be made thereon to the Treasury Department.

Sec. 51. And be it further enacted, That the tax herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and

all sums due and unpaid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay, after due notice, said tax assessed against him, her or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector, charged with the duty of collecting such tax, and they are hereby authorized to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such tax, with the interest due thereon, and the expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of the sale thereof; and in case of the failure of any person or persons, authorized to act as agent or agents for the collection of the rents or other income of any person residing abroad, shall neglect or refuse to pay the tax assessed thereon, (having had due notice,) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located, or rents or income is payable, shall be and hereby is authorized to levy upon the property itself, and to sell the same, or so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the conveyance by the officer authorized to make the sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real or personal. And the several collectors and assistants appointed under the authority of this act may, if they find no property to satisfy the taxes assessed upon any person by authority of the forty-ninth section of this act, and which such person neglects to pay as hereinbefore provided, shall have power, and it shall be their duty to examine under oath the person assessed under this act, or any other person, and may sell at public auction, after ten days' notice, any stocks, bonds or choses in action belonging to said person, or so much thereof as will pay such tax and the expenses of such sale; and in case he refuses to testify, the said several collectors and assistants shall have power to arrest such person and commit him to prison, to be held in custody until the same shall be paid, with interest thereon, at the rate of six per centum per annum, from the time when the same was payable as aforesaid, and all fees and charges of such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons committed for any cause by the authority of the United States; and the warrant of the collector, stating the cause of commitment, shall be sufficient authority to the proper officer for receiving and keeping such person in custody until the amount of said tax and interest, and all fees and the expense of such custody, shall have been fully paid and discharged, which fees and expenses shall be the same as are chargeable under the laws of the United States in other cases of commitment and custody. And it shall be the duty of such collector to pay the expenses of such custody, and the same, with his fees, shall be allowed on settlement of his accounts. And the person so committed shall have the same right to be discharged from such custody as may be allowed by the laws of the State or territory, or the District of Columbia, where he is so held in custody, to persons committed under the laws of such State or territory, or District of Columbia, for the non-payment of taxes, and in the manner provided by such laws;

or he may be discharged at any time by order of the Secretary of the

Treasury.

Sec. 52. And be it further enacted, That, should any of the people of any of the States or territories of the United States, or the District of Columbia, be in actual rebellion against the authority of the government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President, and he is hereby authorized to proceed to execute the provisions of this act, within the limits of such State or territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would have been due from the persons residing or holding property or stocks therein, with the interest due, at the rate of six per centum per annum thereon, until paid, in the manner and under the regulations prescribed in the foregoing sections of this act.

Sec. 53. And be it further enacted, That any State or territory, and the District of Columbia, may lawfully assume, assess, collect and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, territory or the District of Columbia, in its own way and manner, by and through its own officers, assessors and collectors; that it shall be lawful to use for this purpose the last or any subsequent valuation list or appraisal made by State or territorial authority for the purpose of State or territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors and collectors; and any such State, territory or district, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect and pay into the Treasury of the United States the direct tax imposed by this act, shall be entitled, in lieu of the compensation, pay per diem and per centage herein prescribed and allowed to assessors, assistant assessors and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State, territory or the District of Columbia levied and collected by the said State, territory and District of Columbia through its said officers: Provided, however, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per centum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: And provided further, That whenever notice of the intention to make such payment by the State or territory and the District of Columbia shall have been given to the Secretary of the Treasury, in accordance with the foregoing provisions, no assessors, assistant assessors or collectors, in any State, territory or district, so giving notice, shall be appointed, unless said State or territory shall be in default: And provided, further, That the amount of direct tax apportioned to any State, territory or District of Columbia shall be liable to be paid and satisfied, in whole or in part, by the release of such State, territory or district, duly executed to the United States, of any liquidated and determined claim of such State, territory or district of equal amount against the United States: *Provided*, That, in case of such release, such State, territory or district shall be allowed the same abatement of the amount of such tax as would be allowed in

case of the payment of the same in money.

Sec. 54. And be it further enacted, That it shall be the duty of the collectors aforesaid in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector within whose district any such fine, penalty or forfeiture shall have been incurred, by bill, plaint or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of such collector.

Sec. 55. And be it further enacted, That the amount of all debts due to the United States by any collector, under this act, whether secured by bond or otherwise, shall and are hereby declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when suit shall be instituted for recovering the same; and, for want of goods and chattels and other personal effects of such collector or his sureties to satisfy any judgment which shall or may be recovered against them, respectively, such lands and real estate may be sold at public auction, after being advertised for at least three weeks in not less than three public papers within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties, respectively.

Sec. 56. And be it further enacted, That, for superintending the collection of the direct tax and internal duties or income tax laid by this act, an officer is hereby authorized in the Treasury Department, to be called "Commissioner of Taxes," who shall be charged, under the direction of the Secretary, with preparing all the forms necessary for the assessment and collection of the tax and duties aforesaid, with preparing, signing and distributing all such licenses as are required, and with the general superintendence of all the officers employed in assessing and collecting said tax and duties; said commissioner shall be appointed by the President, upon the nomination of the Secretary of the Treasury, and he shall receive an annual salary of three thousand dollars. The Secretary of the Treasury may assign the necessary clerks to the office of said commissioner, whose aggregate salaries shall not exceed six thousand dollars per annum, and the amount required to pay the salaries of said commissioner and clerks is hereby appropriated.

Sec. 57. And be it further enacted, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot, under existing laws, be discharged by a deputy, they may be devolved by him upon a deputy; *Provided*, Information thereof be immediately communicated to the Secretary of the Treasury, and shall not be

disapproved by him: And provided, That the responsibility of the collector or his sureties to the United States shall not be thereby affected or impaired.

Sec. 58. And be it further enacted, That in case a collector shall die, resign or be removed, the deputy of such collector longest in service at the time immediately preceding, who shall have been longest employed by him, may and shall, until a successor shall be appointed, discharge all the duties of said collector, and for whose conduct, in case of the death of the collector, his estate shall be responsible to the United States.

Approved August 5, 1861.

AN ACT TO INCREASE THE CONSULAR REPRESENTATION OF THE UNITED STATES DURING THE PRESENT INSURRECTION.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States may, by and with the advice and consent of the Senate, appoint consuls at any foreign ports where he shall deem it advisable for the purpose of preventing piracy, with such compensation, not exceeding fifteen hundred dollars per anuum, as he shall think proper, to hold their offices respectively during the pleasure of the President, and in every case such compensation to cease with the restoration of internal peace within the United States. And the President may, during the present insurrection, increase the compensation of any consuls in foreign ports, if he shall deem it necessary, so as not, however, to exceed the sum of fifteen hundred dollars in any case. But this power shall cease with the re-establishment of internal peace as aforesaid.

Approved August 2, 1861.

CIRCULAR TO COLLECTORS AND OTHER OFFICERS OF THE CUSTOMS.

Treasury Department, August 7, 1861.

The act of Congress of August 5, 1861, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," so far as it relates to the duties on imports, goes into immediate effect, and I publish that portion of it for the information and government of officers of the customs and others concerned.

In executing the provision relating to drawback duties on the exportation of foreign imported merchandise, contained in the fifth section, collectors of the customs will, until otherwise instructed, be governed, in general, by the provisions of the collection act of March 2, 1799, in regard to drawbacks. The right of drawback will attach only to merchandise imported under the provisions of the said act of August 5, 1861, and exported in the original packages.

In allowing drawback of duties on the exportation of merchandise manufactured from imported raw material, as provided for by the fourth section, collectors will be governed by the regulations of the 27th of March last, relating to drawback on cordage. Adequate proof of the quantity, quality and value of raw material used in the manufacture, must, however, until otherwise directed, be submitted in each case for my decision as to the rate of drawback to be allowed. Full and detailed instructions will be prepared and issued as soon as practicable.

S. P. Chase, Secretary of the Treasury.

REPORT ON THE SALT TRADE OF THE UNITED STATES.

FOR THE YEAR 1860.

By SAMUEL HOTALING, of New-York.

In our report on Salt, for the year 1859, as set forth in the last annual publication of the Chamber of Commerce, the quantity of salt manufactured in the United States, in that year, was estimated at about 14,000,000 bushels. The quantity of salt manufactured in the United States during the year 1860 varies considerably from the quantity made the previous year; amounting to about three-quarters of a million of bushels deficiency. While some of our States have increased their production of salt, other States have decreased the manufacture of this article, viz.: the State of New-York produced, in the Onondaga Valley, 1,300,825 bushels of salt less in the year 1860 than was produced in the same district during the year 1859, and the production of 1859 was 138,947 bushels less than the production of salt in 1858. While, during the same time, the States of Michigan, California and Texas have considerably increased their production of salt during the same periods. We have found considerable difficulty in obtaining accurate information as to the amount of salt produced in the several States of our Union, so as to be able to give for public information, and satisfactorily to our own mind, reliable and accurate statistical facts pertaining to their salt production. We have, with a view to this object, applied to twelve of the salt-producing States for information upon this subject, and find, upon receipt of replies from them, that only five of the States require by law any report to be made of their own production of salt. It is certainly desirable that the legislative bodies of the salt producing States, and also the Territories, will not only imitate the State of Michigan in its efforts to encourage the production of this necessary article, but will also require, by law, an annual report to be made for public information, not only of salt but also of all their mining, agricultural and mechanical productions, with their cash valuation. Such information, made every year for public use, by each of the States and Territories of our Union, would be most valuable for all such citizens as desire statistical details. Ten years are too long a period for our citizens to wait for such very important and necessary statistical information from each division of the federal Union.

ESTIMATED QUANTITY OF SALT MANUFACTURED IN THE UNITED STATES IN THE YEAR 1860.

	Bushels.	T.	Bushels.
Massachusetts,	5,593,447	Michigan, Texas, Florida,	50,000
Virginia,	3,650,000 290,000	California,	
Ohio,			13,388,447

The whole amount of salt inspected on the Onondaga Salt Springs Reservation, in the State of New-York, during the year 1860, was 5,593,447 bushels, being equal to 1,118,650 barrels of 280 lbs. each. Of this quan-

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tity 1,462,565 bushels have been the product of the Solar Salt Vats, and 4,130,882 bushels, usually termed fine salt, has been made in kettles by

boiling.

The manufacture of salt is conducted under an arrangement for supplies of brine, and for convenience of inspection and supervision, which provides for a division of the Reservation into four manufacturing districts, each being under the immediate control and regulation of an independent suite of deputies. The following table gives the quantities and description of salt inspected in each division:

DISTRICT No. 1, OR SYRACUS	E.	
Fine salt, bush. Solar salt,	691,935 451,650 4,444	1.148,029
DISTRICT No. 2, OR SALINA		
Fine salt,bush. Solar salt, Fine ground, Solar do.	2,057,140 819,324 11,287 256,857	2,644,608
District No. 3, or Liverpoo	OL.	
Fine salt,bush. Solar salt,	704,145 12,452	716,597
DISTRICT No. 4, OR GEDDES	S.	
Fine salt, bush. Solar salt, bush.	661,931 422,282	1,084,213
Total inspection as above, in bushels,		5,593,447

An experiment has been made the past summer for producing a superior quality of fine salt for table use, and also for dairy purposes, particularly butter-making, adopted partly from the English method, which has proved very successful and promises beneficial results. This salt is brought to a finer crystalization and a more thorough separation from the impurities of the brine in the kettles than by the common mode, and is afterwards dried by artificial heat, and passed through rollers and seives to bring it to a state of complete pulverization. It is subsequently "medicated" by a patented application, recently discovered, which finishes the process. Salt produced by this method has a clear, dazzling white appearance, is always pulverulent and retains scarce a trace of impurity. This description of salt, which has received the denomination of "Factory-Filled," is admirably adapted to the curing of butter, and will doubtless prove, upon trial, to be equal to the best brands of English salt, of which a very large proportion is sold in this country.

By a careful analysis, made by Professor Cooκ, of Burlington, N. J., (as follows,) it will be seen that this salt is fully equal to the Ashton salt

of Liverpool, England:

Analysis of the "Factory-Filled" Salt made at Syracuse, N. Y.

	Per Cent.	1	Per Cent.
Chloride of sodium, (salt,) Sulphate of lime, (combined,) do. do. (free,)	1.124 227	Chloride of calcium,	000
Sulphate of magnesia, Carbonate of lime,	077 162	1	100.000

ANALYSIS OF "ASHTON SALT," OF LIVERPOOL, ENGLAND.

Chloride of sodium, (salt,)		Chloride of magnesium,	
Sulphate of lime, (combined,) Chloride of calcium,	1.381	Water,	100,000
Rutgers' College, January 11th	, 1861.	George H.	

The legislature of the State of Michigan, in 1859, by law declared that there should be paid a bounty of 10 cents per bushel on salt manufactured from water obtained by boring in the State; consequently eight wells have been sunk upon the Saginaw and five at Grand Rapids, and a quality of water has been found, which for strength and purity is unsurpassed in the United States, and from which very rapid progress is now making in the manufacture of salt.

IMPORTS OF SALT INTO THE UNITED STATES FOR THE YEAR 1860.

The same of the sa		
From	Bushels.	Value.
Swedish West Indies,	16,734	 \$ 1,530
Danish West Indies,	10,818	 672
Hamburg,	509	 97
Bremen,	5,050	 422
Dutch West Indies,	522,263	 45,928
England,	10,335,256	 1,143,602
Ireland,	29,935	 2,950
Canada,	68,102	 9,026
Other British North American Possessions	58,870	 4,053
British West Indies,	1,705,510	 136,410
British Guiana,	16,720	 1,310
France on the Atlantic,	4,233	 283
France on the Mediterranean,	54,240	 2,713
French West Indies,	9,775	 743
Spain on the Atlantic,	472,158	 31,059
Spain on the Mediterranean,	1,360	 125
Cuba,	8,560	 475
Portugal,	25,520	 2,006
Madeira,	676	 42
Cape de Verde Islands,	9,752	 879
Azores,	2,409	 270
Two Sicilies,	444,085	 15,409
San Domingo,	4,200	 303
Mexico,	228,287	 22,555
Sandwich Islands,	58,064	 8,131
China,	1,150	 147
Total United States,	14,094,227	 \$ 1,431,140

PRICES OF SALT AT THE SYRACUSE SALT WORKS IN 1860.

		Fine, bbls.	Coarse, bbls.
January,	\$1	50	 \$1 60
February,	1	50	 1 60
March,	1	40 to 1 50	 \$1 50 to 1 60
April,	1	50	 1 60
May,	1	40 to 1 50	 1 60
June,	1	40 to 1 50	 1 60
July,	1	40 to 1 50	 1 60
August,		35 to 1 40	 1 50
September,	100	40 to 1 50	 1 40 to 1 50
October,		40 to 1 50	 1 40 to 1 50
November,		55	 1 55
December,	1	75	 1 75

In our last report, as given in the annual publication, pages 43 and 44, was given a minute and careful statement of the mode of manufacturing salt in the different States of our Union; the different localities at which it is manufactured, and the various salt works; the depth of the wells; the cost of manufacture; the prices of the various modes of transportation through the country; the quantity made at each place; and the toll imposed on both domestic and foreign salt passing through our canals, &c., which preclude the necessity of any recapitulation this year, as the rates of prices and the quantity made have not materially changed since that period.

Total Exports of Salt from the United States during the Year 1860.

Bushels, 475,445.—Value, \$129,717.

It may be proper to remark in this connection, that there has been a gradual increase in the production of salt in those sections of the world having trade in that article with the United States since the year 1856, and a consequent reduction in the average rate of prices. The general supplies are now large, and gradually accumulating. The old tariff imposed by our government was 15 per cent. ad valorem. The present tariff fixes a specific duty on salt of 4 cents per bushel on bulk salt, and 6 cents per bushel on sack salt, which amounts to a considerable advance on the old rates; and even with this difference of tariff rates it is not likely that there will be any very serious check in the importations.

ANNUAL REPORT ON DRUGS FOR THE YEAR 1860.

By WOOD & NICHOLS.

At the commencement of the year a political excitement threatened to destroy the business that usually begins with the Southern buyers. Improvement, however, soon after took place, and trade continued good through the remainder of the season. Considerable fluctuation marked the revival; speculations were rampant, and in many articles higher prices were reached than had been known before in our market. advance in freights—which, particularly at China and the East Indies, had been sudden and great—short supplies and an easy money market favoring speculative operations, were among the causes which contributed to the result. The business of the spring was as satisfactory as could reasonably have been expected. Anticipations of an enlarged western trade were in a great measure realized. Although not large, it was considered more healthy and promising than it had been for several years. Closing with the near-by trade, the usual quiet that attends the summer months succeeded. The political troubles in Italy stimulated many articles of her produce, some of which became scarce in the market, and purchases for future delivery were made freely at advanced rates. East India goods continued to command high prices, in consequence of the advancing rates of freights enhancing cost and checking shipments. China goods also appreciated, owing to the hostilities on her border.

Early in the summer, uneasiness was created among houses doing an exclusively Southern business, by unfavorable accounts from that section; there was a growing conviction that her ability to pay had been weakened by speculation, and that in consequence of free purchases for several seasons, her wants would not be large; not only was the hope of selling her merchants during the approaching season abandoned, but embarrassment was threatened to those who had urged the trade beyond its requirements and overstocked her markets upon easy credit. The principal business of the fall season was done with the West. The trade of this section since 1857 has been circumscribed by the slow process of recuperation, made necessary by the troubles into which she was plunged by the revulsions of that year. By retrenchment and careful purchases she has been steadily advancing to that position which her resources and energy entitle her; our merchants have been fretted by the delay, and each successive crop has been relied upon for the final liquidation of her indebtedness. The opportunity to burst the bonds that held her in distrust and prejudice finally came; a harvest of unparalleled magnificence was vouchsafed to her, and almost simultaneously a deficiency in the European crops was announced; an impulse was given to trade such as had not been felt before for years, but the improvement was shortlived; the development of extraordinary elements of prosperity was suddenly checked by a panic. The stagnation which succeeded and continued through the year contrasted painfully with the bustle and activity at the opening of the season.

In estimating the extent of the drug business in our market, there are

obstacles which prevent an accurate exhibit of the whole amount of transactions; many drugs imported into other cities are sold here, and besides what is sold out of town, direct by importing and commission houses, a portion of their business is engrossed in the jobbing trade. The whole amount of the latter, for 1860, we find to be \$9,185,000, a small increase over 1859.

Our jobbers do not confine themselves exclusively to the sale of drugs, and the above includes other business, such as paints, oils, fancy goods, &c. As the requirements of the toilet, of the nursery and many domestic wants growing out of a luxurious and progressing civilization, fall legitimately within the range of the pharmaceutical business, the jobbers are, to some extent, forced to deal in these articles. In the increase and development of the business, the combination of auxiliary trade is being gradually abandoned, and paints, oils, window glass, dye stuffs and fancy

goods have grown to large and separate interests.

In the manufacture of chemicals we notice considerable growth, and abundant evidence is shown that this department is destined to reach a prominent position here. The principal articles manufactured are acids, sulph. ammonia, quinine, blue vitrol, preparations of soda, agricultural chemicals, photographic do., fine chemicals, &c. I neonsequence of the impurities in the foreign manufacture, our druggists are getting to distil their own oils, such as cloves, cummin, caraway, &c. Greater attention is being given to the purity and worth of drugs. The manufacture of phar-

maceutical preparations is estimated at \$100,000.

The following articles were scarce during the year, and consequently commanded higher prices: Cardamon seeds, vanilla beans, cummin seed, balsam copaiba and tolu, cubebs, senna, argols, saffron, assafætida, nutgalls, Rochelle salts, cantharides, rhubarb and jalap. Tartaric and citric acids, to some extent, were controlled by speculative movements; cubebs held at extreme rates, and vanilla beans were almost entirely out of the market. A speculative movement advanced the price of liquorice paste to 34 cents; good brands were scarce. Owing to the Italian troubles almost all of the goods from that quarter have been in irregular supply at higher prices. Many of the essential oils appreciated under speculative prices. Owing to the reduced stock of Peruvian bark both in ours and the English markets, quinine has been in speculative demand throughout; at one time price was held at \$1 80, afterwards receded to \$1 25. Ginseng has been in good demand at higher prices. Calisaya bark, that was sold at 75 cents early in the year, afterwards brought \$1 10; varnish gums of all kinds have improved materially. Gum arabic was in better demand towards the last, and Rio ipecac has been scarce.

Alcohol—Commenced the year at 62 cents, an extreme price created by a reduced stock of whiskey, with an export movement in breadstuffs. Receipts were large in February, and market receded to 48, with a moderate demand, and continued with slight fluctuations through March. A further decline commenced next month and continued until September, when it had reached 40 cents. The grain movement stimulated prices, and sales were made at 47. It gradually fell off at the close; during the last month was very irregular from 35 to 40; closing in good demand at 37 cents.

Ashes.-Pot have been in moderate demand throughout the year at

remarkably uniform prices, averaging but a fraction under \$5 25. Last year's average price was \$5 46. Pearl have been in fair demand, but receipts have been irregular and prices have, in consequence, fluctuated, averaging for the year \$5 54. Last year it was \$5 75.

			_		
STOCK	OF	Acure	JANUARY	1	1861

	Pot.	Pearl.	Total.
First sort,	346	 167	 513
Second sort,	85	 6	 91
Third sort,		 1	 17
Condemned,	7	 	 7
m . 1	121		
Total	454	 174	 628

RECEIPTS OF ASHES FROM JANUARY 1, 1857, TO DECEMBER 31, 1860.

	Pot.	Pearl.	Total.
1857,bbls.	17,590	 6,603	 24,193
1858, "	18,258	 4,445	 22,703
1859,	19,741	 4,960	 24,701
1860,	18,327	 5,238	 23,565

Beeswax commenced at 38, with a scarcity and fair demand; as supply increased price fell off to 34 cents, but afterwards recovered in consequence of smaller receipts. A good demand carried prices to 37 cents. Shipments had been large and stock had accumulated abroad, and as demand fell off, market again yielded, and continued at about 35 cents until the close, when, in consequence of the panic, was sold at 30 cents, with a fair demand at this rate; average price for the year, $35\frac{1}{8}$ cents; for the previous year, 36 cents.

Bi-Carb. Soda has for the most part been depressed. A speculative movement, early in the season, embracing about 40,000 kegs, caught the market at \$3.75 and carried it to \$4.25; heavy arrivals afterwards weakened the market and price gave way. Early in the fall another movement resulted in carrying prices from \$3.35 to \$3.95, but market was again depressed by heavy importations and price fell off to \$3.62 $\frac{1}{2}$. During the last month it was dull, and nominal sales for cash were made at $2\frac{1}{2}$ cents; average price for the year, $3\frac{3}{4}$ cents; previous year, $4\frac{1}{3}$ cents.

IMPORTS OF CHEMICALS FOR THE YEARS 1859 AND 1860.

Soda ash,	1859. 35,094	easks.	 1860. 29,123	casks.
Value,	\$ 922,519 32,213	casks.	 \$ 792,974 22,303	
Value, Bi-carb. soda,	\$ 279,881 113,883	kegs.	 \$ 160,229 126,712	
Value,	\$480,204		 \$ 441,593	

Camphor.—The reports of a short supply in the producing districts, and small stocks here and in London, induced a strong speculative feeling, which resulted in carrying the price up to 60 cents, but this inflated value was rapidly reduced by subsequent reports of better supply. The market rallied at 35 cents, and prices rose to 45 cents, where it remained for the most part until the close. Last sales were made at 40 cents; average price for the year, 42 cents.

Castor Oil.—The year opened with a dull market at \$1 02½; supply ample and demand small. The advance in freights, at Calcutta, soon after stiffened the market; price advanced to \$1 10 and was supported through the spring. As stock accumulated and demand subsided, price declined to \$1. A movement was started at this point, and price was carried to \$1 20, and was for a time sustained by a few operators who held the principal stock. The trade bought sparingly, and gradual concessions brought the price back to \$1, at which it closed, except for small parcels; average

price for the year, \$1 $08\frac{1}{2}$; in 1859, \$1 25.

Imports of castor oil from Calcutta into the United States for the year ending December 31, 1860, 7,176 cases, or 143,520 galls. In 1859, 8,846 cases, or 176,920 galls., showing a decrease in 1860 of 1,670 cases, or 33,400 galls. Besides the imports of oil, about 40,000 galls. have been crushed from Calcutta beans by one of our manufacturers. We estimate the year's supply, from all sources except the West, including stock in speculators' hands January 1, 1860, at 222,000 galls. Stock on hand January 1, 1861, Boston and New-York, East India, 3,500 cases; same time in 1860, 1,500 cases. The last crop of beans at the West was better than for two years previous.

Cream Tartar.—This article has been a favorite with speculators for the last two years. Commencing at 31 cents early in the year, it was carried to 38 cents under operations based upon a small stock and advance of price abroad. Increased shipments afterwards resulted in lower prices, and a gradual falling off succeeded until the close. The impression became general that the supply of this article would be greater in consequence of the extreme prices. Buyers held off and market yielded; sales were made at $30\frac{1}{2}$ early in the autumn. Holders said the price was below the cost of importation, and a speculative movement left the market firm at $32\frac{1}{2}$. During the last month some concession was made; average price for the year, 34 cents; in 1859, $29\frac{1}{2}$ cents.

Indigo.—Market was but moderately supplied, particularly with East India descriptions, and prices were well sustained for all kinds; demand fair, and for very good grades large prices were obtained. Central American descriptions have been scarce.

ESTIMATED STOCK IN 1ST AND 2D HANDS JANUARY 1ST, 1861.

Manilla,	700 cases.	Guatemala,	120 c	eroons.
Other East India,	140 chests.	Caraccas,	3	66
		400		

Imports from Calcutta, as follows:

	1859.	1860.
	Chests.	Chests.
At Boston,		 1,107
At New-York,	261	 367
At Philadelphia,	102	 167

Oils.—A gradual improvement in Linseed carried the price from 57 to $62\frac{1}{2}$ cents in the spring; supply increased and price fell off to 57; demand continued fair, market recovered, and maintained a pretty firm tone for a while at 60 cents. In the summer, demand subsided and the market gradually declined. During the last month it was offered at 48 cents. Average price for the year, 58 cents; in 1859, 62 cents.

Opium.—A decline at the commencement of the year was intercepted by speculative purchases based upon the limited supply, and price improved from \$5 75 to \$6. As stock became still more reduced, price rapidly advanced to \$7 50. As trade diminished, market yielded. As usual in the summer, jobbers demanded a concession in view of the receipt of a new crop early in the fall. About ten cases were sold at \$5 50, but stock having been reduced to about thirty cases, market rallied, and price rose to \$6; buyers continued to hold off and holders conceded. The first lot of the new crop arrived early in September, but not coming in as freely as was expected, after reaching \$5 25, an improved demand stimulated holders, and price was again carried to \$6. As demand subsided, market fell, and last sales were made at \$5 25. Average price for the year, \$6 08; in 1859, \$6 43.

Stock on hand in New-York January 1st, 1860,		65 797	cases.
Stock in New-York January 1st, 1861,	122	862 122	
Taken for consumption,	60	740 cases.	"
	182	"	

Amount and value of opium imported from June 1st, 1859, to June 1st, 1860:

	F	ROM TURKISH POR	RTS.	
555 cases.		84,516 lbs.		\$ 435,520
	F	ROM ENGLISH POI	RTS.	
92 cases.		12,962 lbs.		\$68,396

Saltpetre.—In consequence of advices from Calcutta reporting a contemplated increase of the export duty on this article, a speculative movement was started, and prices advanced from 81 early in the year, and, with a market almost bare of good qualities, was carried to 10 @ 101 cents. The rapid advance in freights at Calcutta, and consequent prospective short supply, induced manufacturers to buy freely both on the spot and to arrive. Appreciation followed, and although shipments improved, prices were well sustained by the unusually limited supply and the greatly enhanced cost to import. Good qualities became scarce, and several lots were brought out from England which sold at 11 @ 111/4; some choice lots on the spot brought 111. In view of larger receipts in the autumn, holders to arrive evinced some anxiety to sell, and some concessions being made, manufacturers again came forward and took all the lots afloat for this market from Calcutta, England and Hamburg, at 103 @ 11 cents. Appreciation succeeded, and good parcels sold in a small way at 11½ @ 12 cents. As stock accumulated later in the season, with no buyers, depreciation followed, and the market closed nominally at 91 @ 10 cents.

					Bags.
Stock on hand January 1st, 1	860,				8,670
ARRIVALS FROM	JANUARY 1st, 18	60, to Januar	x 1st, 1861.		
	Boston. New-	York. Philad	lelphia.		
From Calcutta,	1,907 2,	232 8 677	800 4	,021 ,939 677 425	01.000
			_		91,062
Export,					99,732 762
					98,970
0/ 1 1 17		New-You			10 051
Stock on hand January 1st, 1	861, 10,970	3,481	1,800		16,251
Taken for consumption in 186	30, 59,			1	82,719 04,044
Stock afloat for Boston, Loading November 8, for Bos	ton,		25	,304 ,755	27,059
Afloat for New-York, Loading for New-York,			3	,106 ,818	
Afloat for Philadelphia,					4,924 3,861
Total afloat and loadi	ng for the Unite	d States,			35,844
	D .				
1859.	RANGE OF I	RICES.	1859.		1860.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8½ @ 8½ Ju 9 @ 9½ An 9½ @ 10 Se 10½ @ 11 Oc	gust, ptember, tober,	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	11 11 10\frac{3}{4} 11 10\frac{3}{4}	@ 11½ @ 11½ @ 11 @ 11¼
Average price, 1859,.					
1860,.	~			10± c.	
From January 1, 1859 From January 1, 1860		860,			
Showing a falling	off in 1860 of.			12,532	
STATEMENT OF DRUGS IM	PORTED FROM ALI	CHINA FOR	THE LAST TE	EN YEA	RS.
YEAR ENDING JULY 1. 1851. 18	852. 1853. 1854.	1855. 1856.	1857. 1858.	1859.	1860.
Cassia Lignea, " * . * . * . * . * . * . * . * . *	04 858 1,491 .* 9,608 11,415 78 282 525 43 116 225 48 254 113 . 220 368 .* 150 310 .* .*	10 294 47 117 36 207 82 587 125 230	750 4,195 7,072 115 21 214 124 93 746 65 161 200	185 209 360 589 150	192 151 150 479 284

^{*} Not collated.

Importations of Drugs at the Port of New-York during the Year ending December 31, 1860.

Acids,	\$ 285 507	Lac dye,	\$31,610
Argols,	54,967	Liquorice root,	67,567
Alum,	35,168	" paste,	488,780
Alum cake,	6,214	Madder,	
Ammonia,	31,791	Magnesia,	27,497
Antim. regulus,	48,005	Manna,	3,751
Arsenie,	3,977	Nitrate soda,	14,662
Arrow root,	7,717	Nutgalls,	2,402
Annatto,	2,055	Oils, essential,	81,244
Barytes,	27,677	Oil, cod liver,	18,812
Bi. carb. soda,	441,593	" linseed,	291,973
Bleaching powder,	235,217	" olive,	263,245
Borax,	27,762	" palm,	65,893
Brimstone,	130,257	" divers,	105,651
Castor oil,	40,041	Opium,	439,682
Chicory	359,032	Peruvian bark,	211,008
	142,948		27,052
Cream tartar,	298,093	Phosphorus,	826,505
Cudbear,	34,959	Paris white	2,163
	76,670	Prussiate potash,	20,852
Crude gum,	48,874		28,319
Conthavides	701	Quicksilver,	1,496
Cantharides,	3,103	Quinine,	19,395
Challe		Rhubarb,	257,460
Chlorida lima	18,478	Saltpetre,	160,229
Chloride lime,	8,023	Sal soda,	54,843
Flor. sulphur,	6,797	Shellac,	
Gambier,	122,218	Soda ash,	792,974
Gum arabic,	88,234	Sumac,	30,150
" copal,	20,525	Sponges,	62,644
" copaiva,	92,806	Sugar lead,	70,614
Garacine,	2,157	Sarsaparilla,	67,462
Glue,	18,645	Sal ammoniae,	23,309
Gypsum,	7,683	Tonqua beans,	3,026
Iodide potassium,	61,202	Vanilla beans,	10,334
Extract safflower,	5,819	Vermilion,	48,984
" Lima wood,	12,971	Whiting,	5,768
Iodine,	12,781	Yellow ochre,	16,967
Ipecacuanha,	7,326	Divers,	239,661
Indigo,	505,923	m / 2	0.000.100
Jalap,	2,249	Totals,\$1	0,066,166
Leeches,	7,739		

Exports of Drugs and Medicines from the several ports of the United States, during the fiscal year ending June 30, 1860.—(Official.)

Ports.	Amount.	Ports.	Amount.
New-York,	\$892,809	New-Bedford,	\$ 2,018
Boston,	72,570	Oswegatchie,	1,935
San Francisco,	39,246	Vermont,	1,609
Champlain,	31,135	Niagara,	1,607
Philadelphia,	29,930	Genesee,	
Passamaquoddy,	13,992		
Oswego,	9,853	Total 15 ports,	\$1,113,649
Buffalo,	6,732	Total all other,	1,806
New-Orleans,	6,694		
Baltimore,	2,112	Total United States,	\$ 1,115,455

BREADSTUFFS AND PROVISIONS.

Exhibit of the aggregate value of Breadstuffs exported to foreign countries from the United States, for each year, 1828, to 1st July, 1860; also the export value of Provisions for the same period.

	Export value of Breadstuffs.	Export value of Provisions.	Bread	Aggregate of stuffs and Prov.
1828,	. \$ 5,414,665	 \$ 6,046,479		\$ 11,461,444
1829,		 5,982,503		13,131,858
1830,		 5,003,663		12,075,430
1831,		 5,629,317		17,538,227
1832,		 6,282,231		12,424,703
1833,		 7,199,572		14,209,128
1834,		 5,846,683		11,524,024
1835,		 5,988,235		12,009,399
1836,		 5,814,989		10,614,130
1837,		 5,171,716		9,588,359
1838,	. 4,944,826	 4,691,824		9,636,650
1839,		 5,711,533		14,147,779
1840,		 5,531,609		19,067,535
1841,		 6,941,725		17,196,102
1842,		 7,024,700		16,902,876
1843,		 5,954,523		11,204,123
1844,		 9,033,739		17,970,135
1845,		 9,297,601		16,743,421
1846,		 11,075,714		27,701,121
1847,		 15,439,484		68,701,921
1848,		 14,794,149		37,472,751
1849,		 15,259,724		38,155,507
1850,		 12,984,864		26,051,373
1851,		 7,392,415		21,948,651
1852,		 8,600,224		25,857,027
1853,		 11,109,444		32,985,322
1854,	. 48,383,107	 17,558,216		65,941,323
1855,		 17,337,494		38,895,348
1856,		 20,567,315		77,187,301
1857,	. 55,624,832	 19,043,020		74,667,852
1858,	. 33,698,490	 16,984,795		50,683,285
1859,	. 24,893,413	 13,412,578		38,305,991
1860,	. 27,590,298	 17,681,552		45,271,850

The following tabular statement of exports for the year ending 1st September, 1860, is from the Flour and Grain Circular of Mr. EDWARD BILL, of New-York:

Export of Breadstuffs to Great Britain and Ireland, from September 1st, 1859, to September 1, 1860.

	Fro	м—			Bbls. Flour.	Bbls. Corn Meal.	Bushels Wheat.	Bushels Corn.
New-York, or	ne yea	r, to Se	pt. 1, 1	1860,	616,166	826	4,576,228	1,724,935
New-Orleans,	"	66	46	66	6,333	6		126,061
Philadelphia,	66	66	66	66	65,501		247,161	243,209
Baltimore,	66	"	66	66	2,277	112	106,403	126,602
Boston,	66	**	66	46	26,829			1,050
Other ports,	**	66	66	**	50		8,922	

EXPORTS OF BREADSTUFFS TO GREAT BRITAIN AND IRELAND.—(Continued.)

From—	Bbls. Flour.	Bbls, Corn Meal.	Bushels Wheat.	Corn.
Sept. 1, 1859, to Sept. 1, 1860,	717,156	944	4,938,714	2,221,857
Sept. 1, 1858, to Sept. 1, 1859,	106,457	58	439,010	342,013
Sept. 1, 1857, to Sept. 1, 1858,	1,295,430	143	6,555,643	3,317,802
Sept. 1, 1856, to Sept. 1, 1857,	849,600	685	7,479,401	4,746,278
Sept. 1, 1855, to Sept. 1, 1856,	1,641,265	6,816	7,956,406	6,731,161
Sept. 1, 1854, to Sept. 1, 1855,	175,209	4,768	324,427	6,679,138
Sept. 1, 1853, to Sept. 1, 1854,	1,846,920	41,726	6,038,003	6,049,371
Sept. 1, 1852, to Sept. 1, 1853,	1,600,449	100	4,823,519	1,425,278
Sept. 1, 1851, to Sept. 1, 1852,	1,427,442	1,680	2,728,442	1,487,398
Sept. 1, 1850, to Sept. 1, 1851,	1,559,584	5,620	1,496,355	2,205,601
Sept. 1, 1849, to Sept. 1, 1850,	574,757	6,411	461,276	4,753,358
Sept. 1, 1848, to Sept. 1, 1849,	1,137,556	82,900	1,140,194	12,685,260
Sept. 1, 1847, to Sept. 1, 1848,	182,583	108,534	241,309	4,390,226
Sept. 1, 1846, to Sept. 1, 1847,	3,155,845	844,187	4,000,359	17,157,659
Total for 14 years,	16,270,253	1,104,572	48,623,058	74,192,400
From New-York, 1st to 7th Sept., 1860,	16,295		179,159	30,484

To the Continent, from New-York and other	Barrels	Bushels	Bushels	Bushels
Ports.	Flour.	Wheat.	Corn.	Rye.
Sept. 1, 1859, to Sept. 1, 1860,	49,243	178,031	19,358	
Sept. 1, 1858, to Sept. 1, 1859,	51,388	57,845	25,519	13,100
Sept. 1, 1857, to Sept. 1, 1858,	303,100	390,428	16,848	
Sept. 1, 1856, to Sept. 1, 1857,	483,344	2,875,653	543,590	216,162
Sept. 1, 1855, to Sept. 1, 1856,	748,408	2,610,079	282,083	1,975,178
Sept. 1, 1854, to Sept. 1, 1855,	7,763	4,972	308,428	35,569
Total for 6 years,	1,643,246	6,117,008	1,195,826	2,240,009

Total Foreign Export for the Year, to September 1, 1860.

то—	Barrels Flour,	Barrels Corn Meal.	Bushels Wheat.	Bushels Corn.
Great Britain,	717,156 49,243	944	4,938,714 178,031	2,221,857
Total for the year,	766,399	944	5,116,745	2,241,215
From Sept. 1, 1860, to Jan. 1, 1861:—				
Great Britain,	1,058,673 27,511	2,474	11,928,139 248,773	2,509,901 17,340
Total, 4 months,	1,086,184	2,474	12,176,912	2,527,241
1 year, to Sept. 1,	766,399	944	5,116,745	2,241,215
Total, 16 months,	1,852,583	3,418	17,293,657	4,768,456

RATES OF FREIGHT, YEAR 1860.

Rates of Freight from New-York to Liverpool, from January to December, 1860, both inclusive.

First week in	P	er to	n.	Pork. Per bbl. Sterling.	Per	bbl. ling.	Cotton. Per lb. Sterling.	BEE er tie terlin	rce.
January,	£1	08.	Od.	 	 28.	3d.	 7-32d.	 38.	9d.
February,	1	0	0	 	 2	6	 7-32	 3	6
March,	1	2	6	 	 2	6	 1-4	 3	9
April,	1	0	0	 3s. 0d.	 2	3	 1-4	 3	6
May,	1	0	0	 2 6	 2	3	 1-4	 3	9
June,				 	 2	0	 1-8	 4	0
July,				 	 		 1-8	 4	0
August,				 	 		 3-16	 	
September,				 	 		 3-16	 	
October,				 	 		 7-32	 	
November,				 	 3	6	 1-4	 	
December,	1	17	6	 4 6	3	6	 9-32	 7	6

First week in	Pert	RM On un, 259 erling	gls.	Pe	RAIN. er bus	h.	Pe	OUR. r bbl.		LARI Per to	n.	Ta Per Sterl	866	Tui	SPIR Per l Sterla	TINE.
January,	£1	28.	6d.		5d.		18.	9d.	 £1	08.	Od.	 28.	3d.		58.	Od.
February,					53				 1	2	6	 			4	6
March,	1	5	0		51		2	3	 1	5	0	 			5	3
April,	1	7	6		51				 1	3	0	 				
May,	1	2	6		6		2	0	 1	0	0	 				
June,	. 1	5	0		8							 2	9		7	0
July,	1	. 5	0		71		1	9				 				
August,	1	. 5	0		8		2	3				 			7	0
September,					10%		3	0				 			7	0
October,	. 1	15	0		12		3	3				 				
November,	1	15	0		12		3	3				 				
December,					$13\frac{1}{2}$		3	9				 				

RATES OF FREIGHT FROM NEW-YORK TO LONDON, FROM JANUARY TO DECEMBER, 1860, BOTH INCLUSIVE.

First week in		Pe	r bb	il.		1	L C.Per t	on.	(Ros	in	and	Tury of 28 erling	pent 0 lbs	ine.)	I		on. ton. ing.	
January,		28	8. 6	d.		 208	. @	258	. 0d.			38	. 0d.			228.	od.	@	258.
February,		2					25	0				3	0				20	0	
March,		2	3				25	0				3	0						
April,		2	0				20	0			2	6	@ 2	10			25	0	
May,		2	3				20	0				2	6			22	6	@	25
June,		2	1	1 2			20	0				2	71				25	0	
July,		2	6									3	0						
August,		2	9			 5	25 (0 27	6										
September,	3	6	@	3	9		35	0				4	0				* *		
October,		4	0				35	0				3	9						
November,		3	9				35	0											
December,	3	9	@	4	0														

RATES OF FREIGHT FROM NEW-YORK TO HAVEE, (ON FOUR LEADING ARTICLES,) FROM JANUARY TO DECEMBER, 1860, FOR THE FIRST WEEK IN THE MONTH, BOTH INCLUSIVE.

First week in	Cotton. Per lb.	Ashr Per t	on.	1	RICE. Per ton Vet weigh	QUERCITRON. Per ton.
January, 1860,	. 5 ct.	 \$ 9 @	\$11		\$10	 . \$10
February, "	5 "	 9 @	11		10	 . 10
March, "	5 "	 9 @	11		10	 . 10
April, "	. 1 16	 8 @	10		8	 . 10
May, "	. 1 66	 8 @	10		8	 . 10
June, "	. 1 "	 8 @	10		8	 . 10
July, "	. 1 44	 8 @	10		8	 . 10
August, "	. 1 "	 8 @	10		8	 . 10
September, "		 8 @	10		8	 . 10
October, "		 10 @	12		12	 . 10
November, "	. 3 "	 10 @	12		12	 . 10
December, "	. 1 "	 10 @	12		12	 . 10

RATES OF FREIGHT FROM NEW-YORK TO GALVESTON, FROM JANUARY TO DECEMBER, 1860.

Frst week in Gen. M	erchandise, pubic foot.	First week in	Gen. Merchandise. per cubic foot.
January,February,March, April, May,June,	7 ets. 7 " 7 " 7 " 7 "	July, August, September, October, November, December,	7 " 7 " 7 "

RATES OF FREIGHT FROM NEW-YORK TO HAVANA, FROM JANUARY TO DECEMBER, 1860, BOTH INCLUSIVE.

Machinery under deck,	\$ 6 00 @ 6 00 @	\$ 8 00 per ton.
Paving stones,	1 50 @	3 00 "
Bricks,	10 00 @	14 00 per M.
Plaster or cement,	40 @ 50 @	62½ per bbl.
Ale,	62 @	87 "
Oil, (per bbl. of 32 gallons,)	62 @	75 "
Spirits of turpentine,	75 @	
Carboys of acid on deck,	1 50 @	
Hoops,	6 00 @	8 00 per M.
Sugar, molasses, shooks with heads,	25 @	37 "
Paper, straw,	2 @	3 per ream.
Measurement goods,	8 @	15 pr. cubic foot.

For the comparative rates of freight for the year 1859, see Chamber of Commerce Report, pp. 21-22.

Rates of Freight from New-York to Vera Cruz, from January to December, 1860, both inclusive.

One uniform rate the year round.

Cocoa,	1 ct. per 1b.
Machinery,	30 cts. per cubic foot.
Hardware,	30 " "
Straw-paper,	10 cts. per ream.
Cinnamon,	30 cts. per cubic foot.
Cloves,	30 " "

THE TEA TRADE FOR THE YEAR 1860.

Green teas opened at rather low rates, early in 1860, and ruled with-

out change to the 15th February, 1860.

From that date ordinary and medium grades began to advance, the upward movement continuing to the first of September, at which time the rise in prices of common qualities Hyson, were equal to 30 per cent.; Young Hyson, Hyson Skin and Twankay, 50 per cent., and Gunpowder and Imperial, 25 per cent. upon the opening rates. Good and fine grades participated in the advance 10 to 15 per cent., while the choice varieties (of which the season's import contained an unusually large proportion) remained without material change. From September 1st to the end of the year (the last two months of which were marked by more than ordinary dullness in the tea trade) no material change in prices occurred, except a decline in the fine grades of 7 to 10 per cent.

Blacks opened at about the average rates of the last ten years, and

prices continued without alteration to the 1st of March.

From that date to the 1st July the market for common and fair grades gradually improved, until an advance on the opening rates was realized of 15 to 20 per cent. on *Oolong*, *Ankoi* and *Orange Pecco*, 20 to 30 per cent. on *Souchong* and *Congou*, and 10 to 20 per cent. on the various kinds of *Powchongs*.

From July to the end of the year the tendency of prices was to a lower scale, the market finally closing at about the opening prices, except for *Souchong* and *Congou*, the common qualities of which were still quoted about 20 per cent. above.

STATISTICS OF THE TEA TRADE—IMPORTS INTO THE UNITED STATES FOR THE CALENDAR YEAR 1860.

	Greens.	Blacks.	Japan.	Total.
	lbs.	lbs.	lbs.	lbs.
Estimated stock, January 1st, 1860,	1,639,520	 3,807,818	 	 5,447,388
Receipts from January 1st to Dec. 31, 1860,	17,023,920	 15,575,603	 365,306	 32,964,829
	18,663,440	 19,383,421	 365,806	 38,412,167
Estimated stock, December 31, 1860,	2,365,000	 5,834,832	 50,000	 8,249,832
Apparent consumption,,,,	16,293,440	 13,548,589	 315,806	 80.162,385

EXPORTS OF DOMESTIC GOODS TO FOREIGN PORTS FROM NEW-YORK FOR ELEVEN YEARS.

Years.	Pkgs.	Years.	Pkgs.
1850,	24,412	1856	27,656
1851,		1857,	25,972
1852,	60,496	1858,	47,796
1853,	40,468	1859,	51,848
1854,	17,784	1860,	54,461
1855	19.834		

Exports of Teas from the several ports of the United States during the fiscal year ending June 30, 1860. (Official)

1000.	120.	
Pounds.		Value.
2,008,241		\$ 604,344
1,174,149		579 816
676,640		208,750
497,912		183,474
258,749		126,141
240,756		61.847
117,531		36,348
116,414		73,245
56,884		26,855
61,470		24,245
47.930		24.178
68,967		20,710
5.325.643		\$ 1,969,953
39,821		13,840
5,365,464		\$ 1,983,793
	Pounds. 2,008,241 1,174,149 676,640 497,912 258,749 240,756 117,531 116,414 56,884 61,470 47,930 68,967	2,008,241 1,174,149 676,640 497,912 258,749 240,756 117,531 116,414 56,884 61,470 47,930 68,967 5,325,643 39,821

Imports of Teas into the several ports of the United States during the fiscal year ending June 30, 1860. (Official.)

THAN BUDING OCHE O	0, 1000.	cocco. j	
Ports.	Pounds.		Value.
New-York,	28,387,743		\$8,270,901
San Francisco,	1,350,362		345,810
Boston,	854,547		186,915
All other ports,	454		145
Total United States	30,593,106		\$ 8.803.771

OPERATIONS OF THE U.S. ASSAY OFFICE, NEW-YORK,

FOR THE YEAR 1860-1861.

			Bullie	ON DE	POSITS.	SILVER PARTE	D FROM GOLD.	BARS.
			Gold.		Silver.	For Depositors.	Office. For Assay.	Returned for Coins.
1860.	1st 2d 3d 4th	quar.	3,816,775 608,953 697,936 11,818,605	51 59	114,878 17	8,392 99 .	. 35 51 . 45 10	115,612 78
			*\$16,942,271	57	\$ 536,162 90	\$107,308 35 .	. \$325 82	\$ 313,521 21
1861.	1st	quar.,	*\$17,882,426	72	\$ 452,118 14	\$70,275 05 .	. \$322 29	

F	INE GOLD BARS.		DE BY MELTER EFINER.	Bullion sent for Co	
7	Paid Depositors.	Gold.	Silver.	Gold.	Silver.
1860. 1st quar., 2d " 3d " 4th "	437,209 54 519,755 38	\$4,195,423 32 678,760 78 636,713 13 5,765,521 57	67,504 24 37,854 35	\$ 2,746,002 25 222,479 50 113,541 47 8,772,811 80	77,694 38 29,945 50
	\$ 1,971,921 67 8	\$ 11,276,418 80	\$ 253,741 88	\$ 11,854,834 52	\$ 278,196 61
1861. 1st quar.,	\$ 169,093 65	\$8,376,174 74	\$ 50,317 62	\$19,484,603 06	\$ 496,829 85

^{*\$15,150,000} of the above gold deposits, in foreign coins, such as Sovereigns, Napoleons, Thalers, &c. VOL. XLV.—NO. III. 18

COMMERCIAL REGULATIONS.

DUTIES LEVIED IN SCINDE.

From the monthly circular of Messrs. Farnham & Co., dated Kurrachee, May 8th, 1861, we learn that the duties now levied in Scinde (or Sind) are as follows:

New Import Duties.—Cotton thread, twist and yarn, piece goods, haberdashery, hosiery and millinery, oilman's stores, provisions of all kinds, perfumery, spices of all kinds, tea and coffee, jewelry, plated and plated ware, and all articles not enumerated below, pay 10 per cent.

Tobacco, eight annas per seer (2 lbs) on unmanufactured, and one rupee per seer on manufactured. American tobacco comes under the head of manufactured.

Ale, beer, porter, cider and other similar fermented liquors, 4 annas; wines and liquors, rupees 2; and spirits, rupees 3—per imperial gallon.

Bullion and coin, pearls and precious stones, unset, grain of all kinds, horses and other live animals, ice, cotton, wool, flax, hemp, jute, machinery, chalk, coal, coke, bricks, maps, prints, works of art and hides, free.

New Export Duties.—Saltpetre two rupees per Indian maund (82 lbs.); indigo, three rupees per Indian maund; grain and pulse of all kinds, four annas per bag of 164 lbs.; lacdye and shellac, four per cent.

Bullion, precious stones and pearls, books, maps, prints and works of art, horses and other live animals, cotton, wool, flax, hemp, jute, sugar, rum and spirits, tobacco, raw silk, opium, under a permit, free.

All articles of export not enumerated above pay three per cent.

[Kurrachee, or Karachee, is the principal seaport town of Scinde, on an inlet of the Indian Ocean, eighteen miles from the west branch of the Indus. Latitude 23° 47′ 3″ N. The harbor is the only port along this coast for vessels drawing more than ten feet of water.]

American Imports—Drills.—We are without stock, and there are none on the way. We have constant inquiries for boot and Laconia marks—latter preferred. Shirtings, sheetings, blue drills, cotton flannel, &c., are in constant demand for small quantities.

Tobacco.—Just at present the market is rather quiet, 14 annas 6 pies to 15 annas per lb. for good quality half pound lumps, and 11 annas to 11 annas 6 pies for 10s. of good quality are fair quotations.

There is a great deal of inferior tobacco in the Bombay market. Some of this description of tobacco has found its way into this market, and we would suggest to the parties in America who contemplate trying the Kurrachee market that it will be for their interest to confine their shipments to the very best marks. Mould in tobacco is very detrimental.

THE COOLIE TRAFFIC.

The following letter from Paris purports to describe the views of the French government as to the results to be obtained from the clause of the treaty with China legalizing the exportation of labor. It is not known if the writer speaks from authority, and if his extremely sanguine anticipations and inferences are shared in official quarters:

"It will be seen by the late advices from China that this government, in their treaty with the Chinese, have legalized the exportation of coolies.

"This has been done, no doubt, in reference to obtaining a supply of labor for

the cotton lands in Algeria.

"The great immorality of the Chinese adults heretofore imported has caused the subject to receive a careful and earnest attention, and a plan has been proposed to import boys and girls brought out under the care of priests and sisters of charity, who, on receiving them in China, will cleanse and clothe them, and begin immedi-

ately a religious and secular education.

"On arrival in Algeria and being distributed among the planters they will retain their teachers, and be ready with their little fingers to pick the cotton balls as they ripen. The cultivation of the land is to be effected with steam-ploughs and horsehoes, as in this way an enormous area can be kept under culture at a small expense. The yield of cotton (as in the United States) being limited only by the number of pickers, cotton may be thus grown at half the cost of the American, owing to the difference in the value of land and slaves.

"In the year 1855 five bales of cotton were brought to Paris from Algeria, of the best quality, but the want of an organized system of labor similar to the slave system of the States caused the culture to be abandoned for a time. The great improvements in agricultural machinery have now removed this difficulty in part, and the importation of coolie children will supply all that is required to insure success

at the present time.

"The children are to be apprenticed for twenty years, and to be always under supervision. When the picking season is finished, they are to be employed in raising their own food, and in weaving and making their clothing. At the end of their apprenticeship they can marry and become citizens, with an allotment of land, or re-

turn to China, as they please.

"Such, briefly, is the scheme, which will no doubt be adopted by England, and carried out in British Guiana and the other cotton lands in her extended colonies. That there is not a scarcity of cotton lands in the world, the application of the steam-plough with the coolie emigration will soon prove. Within five years France and England will raise at least half the cotton they use; prompted not only by the independence that this supply will give them, they will be urged on to the work by

the great missionary enterprise which it will inaugurate.

"The organized labor of the rail-road system has rendered familiar the carrying out of great land operations with facility and rapidity, and four hundred children to a single ship will soon people the plantations when ready to receive them. I subjoin an article from the *Moniteur*, just published, which shows the enormous increase in the consumption of cotton in France in the past year, from which you will infer the solicitude of the government to engraft its cultivation upon the soil of the empire:

"'We published on the 19th inst. the comparative tables drawn up by the Administration of Customs and of indirect taxes, presenting the imports and exports of the principal kinds of merchandise. The first fact that attracts attention is the large increase in the importation of certain raw materials destined for French manufacturers. Cotton, of which the quantities that paid duty were, in 1858, 715,000 metrical quintals, (221½ lbs. each.) and in 1859 739,000, attained in 1860 the enormous figure of 1,160,000 quintals. Even when deduction is made of the quantities sent abroad, there remain 1,083,070 quintals—that is to say, 344,000 more than the quantity consumed in the corresponding period of 1859."

TREATIES WITH JAPAN.

Lord Elgin has recently visited Scotland, and in a speech delivered at Dunfermline he described his official visit to Japan, and gave an account of the negotiation of the English and American treaties with that country. His tribute to the energy and address of Mr. Harris, the American minister, is interesting. We quote:

"When I went to Japan, in the year 1858, to negotiate a treaty, I found myself there in a very difficult position. In the first place, I had only a fortnight, and no more—owing to an obligation which I was under to return to China to arrange a tariff with the Chinese commissioners—from the day of my arrival at Yeddo, to perform the whole business. It is a curious thing, but I am never allowed more than a fortnight for such negotiations. When I went to the United States, in 1854, I was only allowed a single fortnight to negotiate a treaty which has admitted the whole produce of British North America to be brought into competition with the products of the United States in their own markets; and which likewise put an end to the risk of collision on the subject of the fisheries between this country and America, which was the most serious risk which had presented itself during the whole time I have been a public servant.

I was in the same position in Japan. "I found that the American minister, who had been resident for some years in the country, had succeeded in obtaining a treaty which involved a very considerable accession on the part of the Japanese, and was a great advance on the former state of their relations with foreign countries. The Japanese were willing to give me a treaty on the same conditions as they had negotiated with the United States, but they were very unwilling to go beyond the provisions of that treaty. And you will understand that their disinclination was not very unreasonable, when you reflect that by those treaties we deprive them of the same control over their fiscal affairs which we enjoy in this country. When we want, in this country, to make any alteration in our customs, or any other fiscal matters, we get our Chancellor of the Exchequer to deal with them as Parliament or the nation thinks they require; but we bind these Oriental nations by treaties which deprive them of any power, whatever exigencies may arise, to impose other duties. It is very desirable, therefore, and it is only fair to them that these treaties should be all as nearly as may be in the same terms; otherwise merchants would go and pick and choose among the articles, and the result would be an amount of confusion which neither

"I therefore agreed to accept the American treaty. If you compare my treaty with China, which was my own making, with the treaty with Japan, which was made with the American minister, I think you will perhaps agree with me in liking the Chinese one the best. In framing alterations on the Japanese treaty, I confined myself as much as possible to things which were of the greatest importance; and one thing which I considered to be of the greatest importance was to obtain a lower rate of import duties for articles likely to be in most extensive demand. In the American treaty, I think twenty-five per cent. was the ad valorem duty imposed on all foreign imports; and I knew that if we could induce the Japanese to relax that duty with regard to a few articles of large consumption—the thin end of the wedge having been inserted in that way—in a short time we should, in all cases where we wished it, obtain a five per cent. instead of a twenty-five per cent. ad valorem duty.

the merchants nor the Japanese could disentangle.

"Well, we had a great deal of difficulty and discussion about this. I found the Japanese exceedingly intelligent negotiators, very tenacious, and properly so, of their rights. At length I succeeded in inducing them

to agree to an ad valorem duty of five per cent. in the case of cotton and woollen manufactures; but I was quite aware that it was useless to try to obtain any relaxation as to linen manufactures. This was not, however, of very great importance, for at that time I believe linen goods were not at all, or hardly at all, known in that country, But I am happy to say that the principle upon which I went has been entirely justified by the result; because, in one year after that, another knock was given to the wedge, and our linen manufactures were let in at the same rate, I believe I am justified in saying, as wool and cotton. I don't pretend to tell you that there will be a great demand in Japan for linen immediately—we must create these demands; but the Japanese are a very changeable sort of people, and when they see the admirable specimens of linen manufacture that come from Dunfermline and other towns in this district, I believe they will be fascinated by them, and we shall have a large demand by and by."

THE CUSTOM-HOUSE REGULATIONS OF RIO JANEIRO.

The London Shipping and Mercantile Gazette complains, and apparently with sufficient cause, of the Custom-House regulations of Rio Janeiro; and as we have considerable trade with Rio, we suppose these regulations are as annoying to our trade as that of Great Britain. The Gazette says:

"By the law of 1836, every shipmaster entering the port of Rio is bound, on penalty of a fine of 100,000 reis in case of neglect or refusal, to enter the Custom-House within twenty-four hours after the Guarda-mor, or chief customs officers, is on board. He is liable to a similar penalty if he remains at his anchorage twenty-four hours after he has got notice from the Guarda-mor to remove, or if he attempt to discharge without an order from the 'inspector,' or if he omit to give notice to the officer attending the discharge of the cargo, when such discharge is completed. By the same law it is rendered imperative on every vessel leaving Rio for Bahia, Pernambuco, Maranham or any other port of the empire, to have two manifests, exact copies of each other, setting forth the 'name, class and tonnage of the vessel; the name of the captain, whose signature must follow the date; the name of the port or ports for which the vessel is destined; the marks or counter marks and numbers of the packages, and their description as bales, cases, pipes, half-pipes, barrels, &c.; a declaration of the quantity and quality of the merchandise of each package, or several similar ones of the same mark, and also of what is on board in bulk; the name of the consignees or to order; all to be written in length except the numbers of the packages.' The regulations are all independent, of course, of the formalities required for manifests of cargoes in ships clearing for foreign. They are also independent of the various charges for anchorage, lights, port duty, health bills, hospital charges, seals on ship's papers at the rate of 40 reis (2d.) for every written half sheet. These by no means exhaust the list of charges to which foreign vessels, entering or clearing the port of Rio, are subject by the fiscal regulations of Brazil, but they are sufficient to show the nature of the obstacles with which the foreign trade with that productive country has to contend.

"So serious have the Brazilian Custom-House regulations become, that it has been thought expedient by those interested in the trade with Bra-

zil, at Liverpool, to hold a meeting for the purpose of adopting a memorial to the Brazilian government praying for a revision of the system of formalities required for clearances. The proceedings resulted in the appointment of a committee to wait on the Liverpool Chamber of Commerce, with the view of eliciting the opinion of that body on the subject, and of taking such steps as might seem most advisable towards procuring the repeal of the regulations in question. How far the efforts of these gentlemen have been successful we are not informed, but it can hardly be that a representation made to the Brazilian minister here, and forwarded to his government, would be entirely disregarded. If, however, the merchants and ship-owners of Liverpool fail to produce the desired effect on the Brazilian government, they should be joined in their representations by those connected with the Brazilian trade in London, and not only in London but in every port in the country which has any trade with Brazil. We had hoped that the advent to power of a new government at Rio would have been marked by a change in the regulations which have occasioned these remarks, and that we should have heard ere this that the Brazilian Custom-House system, so far as it relates to clearances, would have been revised. In this expectation we have been so far disappointed, but we can hardly believe that the government of Rio will continue to pursue a course which has already had, and must continue to produce, a most injurious effect upon the foreign trade of Brazil."

Our principal export to Brazil consists of flour, domestics and lumber, all easily described; but when any of our vessels have a general cargo the difficulties complained of by the British are also felt by us; we are, therefore, to a certain extent, a party interested in having them removed. Lately many American vessels have loaded in England for Rio Janeiro, but we suppose their cargoes were coal; nevertheless, everything which impedes commerce we ought to do our part in having removed or modified. We hope our government will call the attention of the Brazilian authorities to the Custom-House regulations of which foreigners have so much cause to complain.

FOREIGN TARIFFS.

The Statistical Department of the English Board of Trade has issued a parliamentary paper on the subject of tariffs. It is a return of the new and old rates of duty upon the several articles (so far as the same can be given) levied by the tariffs of foreign countries, in which alterations have been made, and showing the per centage increase or decrease of duties, and the date of their alteration, from the 31st December, 1859, to the 25th February, 1861. The list of countries included in the return are Russia, the Zollverein, France, Spain, Portugal, Cape Verde Islands, Sardinia, Naples, Greece, Morocco, Brazil, the Argentine Confederation, Venezuela, the Sandwich Islands and China. Upon pig-iron imported into the Grand Duchy of Finland, the reduction has been 82 per cent., viz., from 20s. 11d. to 1s. 6d. per 32 lbs. Great reductions have taken place in the duties hitherto levied on metals and hardware imported into Naples. On all kinds of old iron the reduction is 89 per cent., or from about 15s. 10d. to 1s. 9d.; on iron wire the reduction is 24 per cent., or from about 7s. 11d. to 6s.; on common wrought-iron upwards of 72 per cent., or from about 15s. 10d. to about 4s. 4d. On old tin and tin in blocks the reduction is upwards of 71 per cent., or from £1 4s. 9d. to about

7s., and on wrought-tin the fall is over 72 per cent., viz., from about £3 3s. 7d. to about 17s. 7d. On lead, in pigs, the reduction is 85 per cent., the old duty being 8s. 10d., whilst the new is nearly 1s. 4d., and on wrought-lead the new duty stands at a fraction over 7s., whereas the old duty was 17s. 8d., a reduction of 60 per cent.—all in 220.40 lbs. avd. On machinery the new duty is 1 per cent. ad valorem. Under the old duties steam engines for national vessels, and some other machines, might be imported duty free, under permission of the Minister of Finance. Hardwares are reduced from £3 10s. 8d. to £2 4s., or upwards of 37 per cent. in some descriptions, and from £10 12s. to £4 8s. in others, or 58\frac{1}{2} per cent. per 220.45 lbs. avd. The new import duties adopted by the Brazilian government show that iron, in pig or ingots, has been reduced one-half since the period before the 3d of last November, but on filings the duty has been increased $33\frac{1}{2}$ per cent. The duty on pig-iron is about $1\frac{1}{3}$, on a little over 32 lbs., and that on filings is a little over $10\frac{3}{4}$ d. on the same quantity. A very slight reduction has taken place in sewing and packing needles, on the former of which the present duty is about 1s. $8\frac{3}{4}$ d., and on the latter about 1s. 3\frac{3}{4}d., on a fraction over 1 lb.; polished spars now pay 6s. $3\frac{1}{2}$ d. the dozen pairs; common locks about $2\frac{1}{2}$ d.; common buckles nearly 2d.; steel pens nearly 3s. 2d.; nails and tacks (common) up to 2 in., about $1\frac{1}{4}$ d.; above 2 in. somewhat over $1\frac{1}{2}$ d.; and nails with brass heads nearly 2½d., all per about 1 lb. In locks the new rates are an increase of 5 per cent., and in steel pens an increase of 133\frac{1}{3} per cent. Buckles are a decrease of upwards of 22 per cent. Nails are an increase ranging from 15 per cent. to $17\frac{1}{2}$ per cent. The duty on horse-shoes is now somewhat over 2s. $4\frac{1}{4}$ d. for somewhat over $32\frac{1}{4}$ lbs., or a decrease of $12\frac{1}{2}$ per cent. On the same quantity of copper mixed with zinc tinned the present duty is 6s. 9d., a decrease of upwards of $16\frac{1}{2}$ per cent. Tin in bars, sheets, &c., and common utensils, the duty now is a little over 1s. $9\frac{1}{2}$ d., against the old duty of 1s. $8\frac{1}{4}$ d.; and zinc, in bars, sheets, &c., and common utensils, it is 2s. 3d. against 1s. $8\frac{1}{4}$ d., all on the same quantity last mentioned. The cutlery imported into Brazil is charged at per dozen instead of, as before, according to weight. The duty on pen, fruit and garden-knives ranges from about 1s. 1d. to about 8s. $1\frac{1}{4}$ d. per dozen. On scissors the new duty, as compared with the old, is an increase of 211 per cent., the prevailing duty being over 1s. 3d., whilst the former tax was not 5d. In the Argentine Republic the import duty on unworked brass and steel, copper in lumps, or sheets and bars, iron in bars, pigs, or sheets, tin plates and articles of soldered tin, the old duty of 20 per cent. ad valorem is reduced to 5 per cent. ad valorem, a decrease of 75 per cent. Works in metal, except gold and silver, are now charged 15 per cent. instead of 20 per cent., or a decrease of 25 per cent. These duties were dated from the 14th of last September. Since the 24th of last October cutlery has gone into China free. Yellow metal sheathing and nails now pay 6s., and Japan copper 4s. per 133\frac{1}{3} lbs., instead of 10 per cent. ad valorem as before. Iron, manufactured, as in sheets, rods, bars, hoops, the new duty 10d. instead of 1s.; unmanufactured, as in pigs, 6d. instead of 8d.; on iron wire the new duty is 1s. 8d.; on lead, in pigs, it is 1s. 8d., a decrease of $37\frac{1}{2}$ per cent., and in sheets 3s. 8d., an increase of $37\frac{1}{2}$ per cent.; on steel the new duty is 1s. 8d. against 2s. 8d., a decrease of $37\frac{1}{2}$ per cent.; but on tin it is 8s. 4d. against 6s. 8d., an increase of 25 per cent.; and on unenumerated metals the duty is 5 per cent. ad valorem, against 10 per cent. ad valorem, all per 133½ lbs.

JOURNAL OF AGRICULTURE.

BRITISH WOOL.

Mr. Caird, M. P., read at a recent meeting of the Council of the Royal Agricultural Society of England a very interesting paper upon British wool. He remarked that, although there had been an immense increase in the importation from foreign countries and the colonies during the last twenty years, the rearing of sheep for the production of British wool continued to be one of the most profitable branches of our industry. Within the period referred to there had been, no doubt, in the imports from Spain and Germany, a diminution of about 4,000,000 pounds, but at the same time, to compensate for this, there had been an increase from Russia, the Low Countries, Denmark and Portugal, of no less than 20,000,000 pounds. There had been an increase within this period, in round numbers, from Australia, of from 13,000,000 pounds to 54,000,000 pounds; from South Africa, of from 1,000,000 pounds to 14,000,000 pounds; from the East Indies, of from 4,000,000 pounds to 14,000,000 pounds. At home, the increase in the amount of wool produced was equally remarkable. In 1842 the home-grown wool did not exceed 100,000,000 pounds. It now amounted to 120,000,000 pounds. There had been, in short, an augmented supply of wool to the extent of nearly seventy-five per cent. It had not been followed by any diminution of price to the home producer. Now, the countries in which the production of wool is likely to increase most rapidly, viz., Australia, the East Indies, South Africa and South America, are all unsuitable to the production of the lustrous long wools, for which there is a great demand. The British islands supply this wool in the greatest quantity. They may be almost said to have a monopoly of it, and there are no countries which can enter into competition with them. Mr. CAIRD is, therefore, of opinion that the British wool-grower should develop its production as much as possible, and he thinks the supply may be increased by good farming and liberal feeding. The best cross that could at present be adopted on suitable soils would, he adds, be obtained by using the improved Lincoln or Leicester ram, in which the desirable qualities of length, lustre, strength and fineness of wool seemed to be best combined.

FRENCH BEET-ROOT SUGAR.

According to an official return just published in France, concerning the manufacture of beet-root sugar from the commencement of the season 1860–61 to the end of the month of April, it appears that the number of establishments in activity were 334, being four more than in the corresponding period of the preceding year. The number of manufactories not at work, but having sugar still in stock, had diminished from twenty-four to fifteen. The quantity made was 97,900,000 kilogrammes, being 27,000,000 less than in the corresponding period of 1860. The quantity delivered for consumption had increased from 6,000,000 to 18,500,000 kilogrammes.

THE WILD SILK WORMS OF INDIA.

Dr. Eights, of Albany, has received a fragment of the silken cloth woven from the threads of one of the *tussah*, or wild silk worms of India. He says:

I send you samples from three distinct species, which are to be found in all the western forests, extending from Ramghur to Midnapore; the cocoons of each are collected in the month of September.

The first of these (which, in the language of the country, is termed the mooga) is the most common and plentiful; the thread is coarse in its texture, but can be wound with the greatest facility. The cocoons are obtained directly from the trees of the forest, and are sold in an unprepared state to the purchasers. The caterpillars are to be found freely feeding upon the leaves of the ashan, saul and sejah trees, being frequently placed on their branches when found elsewhere for that purpose. These larvæ commence spinning their cocoons about the middle of the month, and complete the process near its close; they are then collected and placed in boiling water to destroy the grub.

The teerah is the second species. It furnishes a much smaller cocoon, and is supposed by many to be the male of the former. The thread is represented as being much finer in texture, but not so easily reeled.

The third is the bonbunda, the largest of the wild silk worms in the country, and from which the present specimen of silk cloth was obtained. This is the species that bears so close an alliance to the saturnia cecropia of this country, spoken of in a former article. In its wild state, the cocoon is of much larger size than any of the cultivated species. In some seasons it is to be found in considerable quantities, but it is generally scarce. This is supposed to be owing to the depredations of many of the feathered races, who esteem them highly as an article of food.

These three species, belonging to the same genus, are termed by the natives, the "rainy weather" varieties; but there are others peculiar to the dry months, which, by way of distinction, are called the *dabbo* and the *buggoy*.

The former of these yields a fine thread and an excellent cocoon. The chrysalis begins to eat its way through the pod from the 8th of June to the termination of the month, and spins its mantle from the middle to the end of August.

The buggoy is of a light drab color, giving out a fine thread, and very soft; so much so as almost to equal in value the cocoon of the mulberry silk-spinning moth, particularly those reared in the vicinity of Singhboom. It approaches so near to the pure silk that the weavers are said to mix it frequently with the real, in the proportion of one thread to three, at their manufactories. The seed is procured in August and September. Spinning begins in the middle and is completed by the end of November.

There is another inferior species gathered in December, called the yarroy. It is a small cocoon, and difficult to wind; the thread, also, being exceedingly harsh. The seed is procured in the month of October, and the caterpillars spin their cocoons from the 15th to the close of December. It is held in less estimation than any of the other species. The natives, in preparing the silk for use, boil the cocoon in an alkali until it shells off and the threads appear to separate.

AGRICULTURAL PRODUCTS OF IOWA FOR 1861.

The presence at the capital of members of the legislature from nearly every county in the State during the past week, presented an excellent opportunity for obtaining important information in regard to the present agricultural position and prospects of Iowa for the year 1861. After careful inquiry the subjoined facts have been elicited. They are believed to be correct, and the increase indicated is within rather than above the real condition of things. Yet, as the members had not prepared themselves to give positive information, it must only be received as a pretty fair approximation to the true condition of our probable agricultural resources for the present year. Should the season continue favorable, however, it is believed the general aggregate will be sustained.

It appears from the returns the breadth of wheat sown in the State is about one-fourth more; of corn nearly one fifth more, and of pork for market there will be at least one-third more than in 1860. And of the crop of corn of 1860 there appears to be over one-third, and of wheat over one-fourth on hand. That the indications for a good crop of wheat were never better, and that the yield would fully equal that of last year, 16 bushels per acre as the average of the State; and that about one-half of the corn was planted by the 11th of May.

In addition to the above, I learn that all the cereal crops indicate an excellent yield; that preparations are making for a greater breadth of sorghum and imphee than in any previous year; that much of the land has been seeded with clover and timothy, probably double that of any previous year. In short, that our farmers are working and seeding as much land, and perhaps more, than they may find force enough to secure the yield therefrom.

As published last year, the yield of wheat was upwards of 19,000,000 bushels, or an average of 16 bushels to the acre; add for the additional breadth of land sown last fall and this spring, at the same average per acre, at least 4,000,000 bushels, and we have the probable amount of 23,000,000 bushels for 1861—all of which can be spared out of the State, as we have about 5,000,000 bushels on hand for home consumption for a year. This, if sold at 50 cents per bushel, will give us \$11,500,000.

The corn goes into beef and pork. The published estimate of last year from this office was \$7,000,000 worth for both these items. This sum is nearly equally divided between them. From the data obtained we have a pretty sure prospective increase of one-third for pork over 1860, and from extensive inquiry and the known average increase, one-fourth may be safely put down as the probable increased product of beef cattle. This will give the aggregate value \$9,375,000 for 1861, for beef and pork, beyond our own consumption; but as the prices may range lower, it would be altogether safe to place the amount at eight millions of dollars.

The result of all the above is, that the present prospective product of this State for the year 1861, beyond our home consumption, for wheat, hogs and beef, will be worth \$19,500,000.

WM. DUANE WILSON, Sec. Ag. Col.

Office of Agricultural Bureau,)
Des Moines, Iowa, May 22, 1861.

STATISTICS OF POPULATION.

CITIES OF EUROPE.

Population of the Principal Cities of Europe according to late returns.

London,	2,950,000	Pesth and Bude,	186,945
Paris,	1,525,525	Rome,	180,359
St. Petersburg,	494,656	Turin,	179,655
Vienna,	476,222	Hamburg,	171,696
Berlin,	438,961	Copenhagen,	113,635
Naples,	413,920	Venice,	118,172
Madrid,	301,660	Dresden,	117,750
Lisbon,	275,286	Munich,	114,734
Brussels,	263,481	Stockholm,	101,502
Amsterdam,	248,756	and the second s	

THE NEW CONGRESSIONAL APPORTIONMENT.

The Secretary of the Interior has addressed the following official communication to the Speaker of the House of Representatives:

DEPARTMENT OF THE INTERIOR, Washington, July 5, 1861.

To the Speaker of the House of Representatives:

I, CALEB B. SMITH, Secretary of the Interior, do hereby certify that, in discharge of the duty devolved on me by the provisions of an act of Congress, approved May 23d, 1850, entitled "An act providing for the taking of the seventh and subsequent censuses of the United States, and to fix the number of the members of the House of Representatives, and to provide for the future apportionment among the several States," I have apportioned the representatives for the thirty-eighth Congress among the several States as provided for by said act in the manner directed by the twenty-fifth section thereof. And I do hereby further certify, that the following is a correct statement of the number of representatives apportioned to each State under the last or eighth enumeration of the population of the United States, taken in accordance with the act approved 23d May, 1850, above referred to:

To the State of

10 the State of—	44
Alabama, 6	Minnesota, 1
Arkansas, 3	Mississippi, 5
California, 3	Missouri, 9
Connecticut, 4	New-Hampshire, 3
Delaware, 1	New Jersey, 5
Florida,	New-York, 31
Georgia,	North Carolina, 7
Illinois, 13	Ohio, 18
Indiana, 11	Oregon, 1
Iowa, 5	Pennsylvania, 23
Kansas, 1	Rhode Island, 1
Kentucky, 8	South Carolina, 4
Louisiana, 5	Tennessee, 8
Maine,	Texas, 4
Maryland, 5	Vermont, 2
Massachusetts, 10	Virginia, 11
Michigan, 6	Wisconsin, 6

The aggregate being two hundred and thirty-three (233) representatives.

In testimony whereof, I have hereunto subscribed my name and caused the seal of the Department of the Interior to be affixed, this fifth day of July, in the year of our Lord one thousand eight hundred and sixty-one, and of the independence of the United States of America the eighty-sixth.

CALEB B. SMITH.

THE CHINESE IN CALIFORNIA.

The probable number of Chinese now in the State of California, it may be of some interest at this period, to inquire. Previous to 1852, the immigration of the Asiatics to that coast did not exceed a few thousands. Owing to the destruction, by fire, of the Custom-House records in 1851, there is no positive data as to what that immigration was, but from figures offered in 1856, by Mr. Hanley, a Chinese agent, who had the subject specially under consideration, it is presumable that the excess of arrivals over departures, previous to 1852, was about 5,000. We shall adopt this number in the following estimate, and furnish details of subsequent years:

	Arrivals.	Departures.	Increase.
Previous to 1852,	5,000	 	 5,000
1852,		 1,768	 18,258
1853,		 4,221	 49
1854,		 2,330	 13,854
1855,		 3,329	 144
1856,		 3,028	 1,779
1857,		 1,932	 3,992
1858,		 2,152	 2,751
1859,		 2,715	 467
1860,		 2,068	 5,173
1861, to date,		 737	 . 220
Total,	75,967	 24,280	51,687

THE BRITISH CENSUS OF APRIL, 1861.

The first British census was taken under Mr. Pitt's administration in 1801. It was the year of the union with Ireland; a year of famine, and a year of sanguinary war with France, having the northern confederacy for its allies. The population of Great Britain was estimated at 7,392,000 in 1751. Manufactures and the large towns increased, but emigration was commencing, and some country villages were deserted. Goldsmith sang:

Ill fares the land to hastening ills a prey, Where wealth accumulates and men decay; Princes and lords may flourish or may fade, A breath can make them as a breath has made: But a bold peasantry, their country's pride, When once destroyed, can never be supplied.

And Dr. Price contended that there was an absolute decay of the population. This gave rise to a protracted controversy, which, in the critical

state of the country, it was important to settle. The population of Great Britain was then enumerated in 1801, and amounted to 10,917,000, and with that of Ireland united with her, made above 16,000,000. This was a triumphant reply to the doubts of those who despaired of their country. Notwithstanding the war the population increased, as the census showed, at the rate of two to three millions every ten years until Then immense emigrations took place; there was a depopulating famine in Ireland, which had an imperfect poor law, and cholera was epidemic; yet the population of Great Britain was augmented by 2,308,000, and although the population of Ireland fell off, the people of the United Kingdom amounted to 27,724,000 in 1851. There will be no investigation as to the "religious profession" of any one. That inquiry, when proposed last year, having been met with general disapproval, was abandoned by the government.

The census concerns every individual in the British Isles. Early in April a schedule was left with the occupier of every house and apartment; and shortly after sunrise, on Monday, 8th April, 30,441 enumerators in England and Wales began their calls at every house, and collected the schedules which they have previously left, filling up those of persons who have been unable to write. A similar army performed a precisely similar operation in Scotland, in Ireland and in Australia. It is sometimes asked, why is the seventh census to be taken? What is the use of the information to be collected? The injunction "know thyself"

is as binding on nations as on individuals.

CITIES IN GREAT BRITAIN.

Partial returns of the new census of Great Britain are given in the latest English papers. The official record of the cities of Liverpool, Manchester and Glasgow is published, and sufficient returns have been received from the agricultural districts to show a decrease in the population. We glean some interesting facts from the statistics.

Liverpool.—The population of Liverpool, in round numbers, is 450,000. The city proper contains but 263,000 persons, the remainder being distributed in the suburbs of Exeter, Kirkdale, West Derby and Toxteth Park. The port of Liverpool has a large floating population of sailors, reckoned in this census at about fourteen thousand men. In 1841 the number of sailors was twelve thousand, in 1851 it was thirteen thousand, and in 1861 but one thousand more than ten years ago. The total population of the city and its suburbs, at the census of 1851, was 375,955, so that the increase in ten years has been a little more than twenty per cent.

During the last four years the number of inhabited houses in Liverpool has likewise increased from 54,000 to 66,000. In 1831 the buildings in the town were estimated to cover an area of 6,000,000 square yards, while in 1765 they only covered an area of 1,184,000

square yards.

Manchester.—Manchester has decreased in population, losing 2,000 inhabitants of the city proper by reason of the conversion of dwellinghouses to office and other business purposes, and alterations in narrow streets. The increase in the townships adjoining that of Manchester is extraordinary, but may be accounted for by the compulsory migration from Manchester arising out of the causes mentioned. The present population of the city and its suburbs is 357,000—a gain of 40,000 in ten years.

The census superintendent in Manchester reports, that while the decrease in the city proper is going on, the conversion of the property out of which it arises increases the gross assessment of the township, by better buildings, in a remarkable way. The effect will be to reduce the poundage on the poor and other rates, and eventually to reduce pauperism by the sweeping away of the lower descriptions of dwellings.

Glasgow.—The analysis of the census of the city of Glasgow has been published. The population of the "ancient burg" of Glasgow amounts to 403,142; of whom 189,220 are males and 213,922 are females. The population of the district known as the "ancient burg" and the suburbs is 446,395; of whom 209,999 are males and 236,396 are females. The amount of the population in 1851 was 360,138; thus showing an increase, in 1861, of 86,257. In 1861 the number of inhabited dwellings was 82,609, and of uninhabited, 4,002, compared with 63,153 and 1,547 in the year 1851, being an increase, in 1861, of inhabited dwellings, to the extent of 19,456, and of uninhabited, 2,455. The population is composed of 326,374 Scotch, 10,809 English, 63,574 Irish, 827 foreigners, 1,440 colonists, and 118 not ascertained. The number of males between the ages of five and fifteen amounts to 40,694, with 40,118 females; and of this number 116,868 males and 16,214 females were not, at the taking of the census, at school. The number of domestic servants within the city was 218 males and 12,856 females; total, 13,074.

EMIGRATION FROM GREAT BRITAIN.

Some surprise may be excited by the fact, made apparent by an official return, that in the last fifteen years 3,504,062 persons have emigrated from the United Kingdom. This prodigious exodus has in great part taken three directions—the North American colonies, the (dis) United States and the Australian colonies. But an analysis shows that Brother Jonathan has, notwithstanding the powerful allurements of the antipodean gold discoveries, obtained by far the lion's share of our surplus strength. Thus, every one hundred emigrants selected their future homes in the following proportions:

YEAR.	British America.	United States.	A	ustralia	Other Places.
1846,	34	 63		2	 1
1847,	42	 55		2	 1
1848,	13	 76		9	 2
1849,	14	 73		11	 2
1850,	12	 79		6	 3
1851,	13	 80		6	 1
1852,	9	 66		24	 1
1853,	10	 70		19	 1
1854,	14	 60		25	 1
1855,	10	 59		29	 2
1856,	9	 63		26	 2
1857,	10	 60		29	 1
1858,	8	 52		35	 5
1859,	6	 58		26	 10
1860,	7	 68		19	 6

The great preponderance obtained by the United States was derived from the Irish emigration, through religious and political influences, and, subsequently, family ties. What influence the present disturbances may exert upon the Republican territory, as an emigration field, it is of course impossible to predict; but they can hardly exercise a favorable effect. Canadian journals are evidently of this opinion, and are doing their utmost to divert the tide of emigration to their own shores. The advocates of emigration to Canada have, however, it will be seen, met with singular ill success—for it is now only one-fourth as popular as it was fifteen years since—the emigrants to British America having numbered 43,439 in 1846, as compared with 9,786 in 1860. This, no doubt, is due to the superior attractions now presented by Australia, New-Zealand, the Cape and other emigration fields.—Times.

POPULATION OF THE WORLD.

M. Dietrici, director of the office of Statistics at Berlin, has published in the annals of the academy of that city the result of his researches relative to the present population of the globe. An addition to his calculation of the total number of inhabitants, which he puts down at upwards of 1,288,000,000, M. Dietrici estimates the number of the different human races as follows: the Caucasian, 369,000,000; the Mongol, 552,000,000; Ethiopian, (negroes,) 196,000,000; the American, (Indians,) 1,000,000; the Malays, 200,000,000. The leading religions he divides as follows: Christianity reckons 335,000,000 adherents; Judaism, 5,000,000; the Asiatic religions, 600,000,000; Mahometanism, 160,000,000; and Polytheism, 200,000,000. Of the Christian population, 170,000,000 belong to the Roman Catholic church; 80,000,000 to Protestants, and 76,000,000 to the Greek church.

CURIOSITIES OF THE ENGLISH CENSUS.

Relative Population of London and the Provincial Towns—Excess of Females in England.—The Registrar-General estimates the number of English emigrants from the United Kingdom in the ten years between 1851 and 1861 at 640,210, and returns the number of registered births over registered deaths in the same period at 2,260,576. This would leave an increase of 1,620,366, but the actual augmentation enumerated on the 8th of April was 2,134,116, showing that 513,750 births must have passed unregistered in the ten years. It appears that the population of London is nearly equal to that of the twenty leading provincial towns, having a population of 70,000 and upwards—Bolton, Birmingham, Bradford, Brighton, Bristol, Hull, Leeds, Liverpool, Manchester, Newcastle, Norwich, Nottingham, Oldham, Portsmouth, Preston, Salford, Sheffield, Stoke-upon-Trent, Sunderland and Wolverhampton, all put together—the metropolis having 2,803,034 inhabitants, and the great provincial centres, 2,963,945. The population of the latter is, however, increasing more rapidly than that of the metropolis, the augmentation having been 440,798 in London, as compared with 591,058 in the provincial towns, so that Cobbett's "great wen," is not, as some assume, absorbing all the power of the State.

With regard to forty-three secondary towns, the population of which ranges between 20,000 and 50,000, an advance has been made from 1,414,093 in 1851, to 1,653,386 in 1861, showing an augmentation of 239,293; and one hundred and seven still smaller towns, including, as in the case of their larger brethren, the additions made to many of them for parliamentary purposes, having a population of from 5,000 to 20,000, had in 1851, 954,038, and in 1861, 997,389 inhabitants, showing an augmentation of 43,351. The metropolitan district consequently increased in population at the rate of eighteen per cent.; the great centres of manufacturing industry at the rate of twenty-four per cent.; the second-class towns at the rate of seventeen per cent.; and the little boroughs at the rate of four per cent. In fourteen still smaller townships, having less than 5,000 inhabitants each, the population remained all but stationary, being 52,108 in 1851, and 52,559 in 1861; so that the lower one gets in the scale the more stagnant one finds the tide of human life.

The excess of the fair sex in England amounts to the alarmingly large total of 544,021; but this disproportion between the sexes is not universal, the rougher section of humanity being in a majority in Derbyshire, Durham, Essex, Herefordshire, Kent, Hampshire, Staffordshire and Westmoreland. In Middlesex there are 165,389, and in Lancashire, 86,100 more women than men, and the agricultural counties also reflect the continuous drain of emigration upon their adult male population.—London

Times.

VITAL STATISTICS OF 1860.

The Registrar-General for England has issued his annual tables of the number of births, deaths and marriages of 1860. The number of births and deaths had been already stated in the last quarterly report, but the number of marriages (170,305) had not then been ascertained. It is larger than in any previous year; the nearest approach to it was in 1859, when the number was 167,723. The births in 1860 (683,440) were fewer by 6,441 than in 1859, but that is the only year in which they were exceeded; the deaths (422,472) were happily less by 18,777 than in 1859, and less also than in 1858, 1855 or 1854. Allowing for the estimated increase of population, the births in 1860 were slightly above the average rate of the preceding ten years, the marriages were more above it, and the deaths were still more below it, all movements in the right direction. As usual the first half of the year saw the greatest number of births, about ten per cent. more than the last half, and the deaths in the first moiety were greater than in the last by the large ratio of 23 per cent. The last quarter was, as usual, the marrying season; there were 50,702 marriages, and only 35,198 in the first quarter. Lincolnshire is always a notable exception to this last rule; there the spring quarter is the chief time for marriage. The termination of the ordinary periods of service has, doubtless, much influence in this matter.

VITAL STATISTICS OF SCOTLAND.

The Registrar-General for Scotland, who has hitherto issued no detailed annual reports, has just commenced the series, beginning with his first

year of office, 1855. Taking first the births, the superintendent of statistics calls attention to the circumstance that the proportion of boys born to girls is greater in the rural districts than in the towns, in which, indeed, in that year, the illegitimate boys born were absolutely fewer in number than the girls. This is attributed to a residence in towns weakening the physical strength of parents, and it is considered a rule so established as to "afford a valuable hint to those who desire male progeny." With reference to incontinence, the report states that it is found most prevalent in those districts in which farm-work is done by unmarried young men and women, who sleep in the farm-house, or sometimes in bothies set apart for that purpose. It is contended that in many of the irregular connections which too often in Scotland are substituted for marriage, the parties are true to each other, and that, indeed, the vice of unchastity seems greatly owing to the excess of a Scottish virtue, for the proportion of illegitimate births is highest where the test of signature of the marriage register indicates the greatest prevalence of education, and where, therefore, it may be supposed that the prudential check operates most to prevent improvident marriages. It would appear from the year's returns that, though marriages are much fewer in Scotland than in England, yet when Scotchwomen do marry they are more prolific than the English. Some rather curious matrimonial statistics are supplied. It is remarked that widows, marrying bachelors, selected, as a general rule, husbands younger than themselves; "the status which the widow had acquired by her former marriage presented inducements to the unsettled bachelor, which gave the widow a great advantage over her unmarried sisters; and, as power is dear to every heart, a younger member of the opposite sex was selected, as more likely to leave that power in her hand than if the chosen second husband had been her senior in years." The Scotch stand the educational test well; 88.6 per cent. of the men who married, and 77.2 of the women, signed their names. In England, in the same year, the proportions were 70.5 and 58.8. deaths in the year (a year of more than average mortality) were only 206 in 10,000 persons, showing Scotland to be one of the very healthiest countries on the face of the globe. The annual per centage of deaths to population is stated thus: Scotland, 2.06; England, 2.21; France, 2.36; Belgium, 2.52; Holland, 2.76; Prussia, 2.83; Spain, 2.85; Sardinia, 2.91. Some points of interest in relation to disease and mortality are noticed. Including the secondary diseases, twice as many women died from childbirth as in England. This is thought not much attributable to distance from medical aid, and the question is raised whether it is not owing to certain anatomical conformations. It may seem strange to speak of Scotland as a place for the consumptive, but Argyll and the Western Isles enjoy a remarkable immunity from consumption; those islands have a mild winter climate, with a more humid atmosphere than the main land when the arid easterly winds prevail in spring. Of the influence of weather, we learn that in Scotland, with the single exception of diarrheal complaints, all the ordinary epidemics of the country increase with the increase of cold, and it is the cold that kills. The diseases induced by heat seldom prevail anywhere until the mean monthly temperature rises above 60 degrees, and that is a rare occurrence in Scotland.

RAIL-ROAD, CANAL AND TELEGRAPH STATISTICS.

BUFFALO AND NEW-YORK CITY RAIL-ROAD.

THE New-York and Erie Rail-Road Co. has purchased the above road for \$125,000. The road thus purchased is 91½ miles long, from Hornells-ville to Buffalo, and has been run by the Erie Rail-Road under a running

arrangement.

This road was first commenced in 1850, and opened for business between Attica and Hornellsville in 1852, at which time its funded debt in bonds secured by mortgage on this section of road, 60 miles long, amounted to \$700,000, payable in fifteen years. The company then purchased the portion between Buffalo and Attica, 31½ miles, and made a further issue of \$500,000 bonds, having eight years to run, secured by this section. In 1853 the company made a further issue of \$500,000 bonds, payable in twelve years, secured by second mortgage on the whole road. After this issue the company failed to pay interest, and in 1855 suit was commenced by the second mortgage bondholders. The road was sold in 1856 for \$379,568. The purchasers conveyed it, in 1857, to the Buffalo, New-York and Erie Rail-Road Company, and this company assumed the payment of the first mortgage on the Buffalo and Attica section. At the date of the report, in 1855, the cost of the road stood as follows:

Stock,	\$ 798,439
Funded debt,	1,720,000
Floating debt,	867,849
Total,	\$ 3,386,288
The earnings in the same year were,	
Gross earnings,	\$288,392
Expenses,	256,496
Net earnings,	\$ 31,896
By the present sale the whole property brings \$125,0	00.

MICHIGAN.

The Detroit Daily Advertiser states that the last legislature of Michigan not only passed a law extending the time for completing the land-grant rail-roads the full time allowed by the act of Congress making the grant, but also one giving them two hundred and forty sections as soon as they shall complete twenty continuous miles of road, provided that the Lansing, Amboy and Traverse Bay Road shall be completed to Lansing City from Owosso before being entitled to the additional one hundred and twenty sections. This last law, it is confidently asserted, will enable the companies to make such negotiations as are alone required to finish these important roads.

PHILADELPHIA.

At a special meeting of the board of managers of the Philadelphia and Reading Rail-Road Company, held on Saturday, June 1st, 1861, the resignation of Asa Whitney, Esq., president of the road, was accepted, to take effect on the 15th July next. The adoption of Mr. Whitney's resignation of the presidency was followed by his being elected a manager, and Charles E. Smith, Esq., one of the present managers, was unanimously elected president of the road, to succeed Mr. Whitney. At the same meeting Mr. Steele resigned his offices of vice-president and manager, to take effect on the 1st of September 1861, and was unanimously elected chief engineer of the company, to take effect from that date.

RAILWAYS IN AUSTRALASIA.

There are eight railways radiating from Melbourne in different directions, from three stations. The Suburban, a competing line with part of the Brighton, has been opened to Prahran and East St. Kilda. This railway has another branch to Hawthorne. The following is a list of those now in operation: Melbourne, St. Kilda and Brighton, 8 miles; Melbourne and Sandridge, $2\frac{1}{2}$; Melbourne and Williamstown, 9; Melbourne and Geelong, 47; Melbourne and Sunbury, 24; Melbourne and Essenden, $4\frac{1}{2}$; the Suburban, two branches, 7: total, 102 miles. The Sandhurst will be opened to Woodend, about 22 miles beyond Sunbury, in March or April. The practicability of street tramways is under discussion in the City Council, and locomotives on common roads are actually in use in New South Wales.

TRAFFIC THROUGH FRANCE.

The remarkable increase in the flow of traffic through France this year, which was noticed recently, still continues. The last weekly return of the Paris, Lyons and Mediterranean line exhibits the immense increase (on only two additional miles) of £20,085, and since the commencement of the year the augmentation has been no less than £130,000, while on the London and North Western—thanks to the "unrestricted competition" which prevails in England—the advance has barely amounted to £10,000. The increased traffic on the great French arterial line has been mainly derived from merchandise, which figures in the last weekly return for £63,799, while passengers yielded the comparatively small sum of £19,837. From this it would appear that the commercial resources of the south of France are being much more actively developed than hitherto.

RAIL-ROAD BRIDGES.

The directors of the New-York Central Rail-Road have commenced the construction of a new bridge over the Tonawanda Creek, at Batavia. The Batavia Times states that the new structure will be a wrought ironatrussed girder bridge of one hundred and twenty-four feet span, embracing the double track between two girders. The trusses consist of frames stiffened and strengthened by lattice work, and when viewed in sections as they now lie in a detached and bulky form, impress us favorably as to their capacity of sustaining an immense strain. The total weight of ironated in its manufacture is 205 tons, and the bridge is capable of sustaining a weight of about twelve hundred and fifty tons, a strain five times greater than can be brought to bear upon it by any passing train.

OCEAN TELEGRAPHS.

The Geographical Society, popular and very prosperous, (for at each of its fortnightly meetings a score of members are added to the 1,400 already enrolled,) met recently. The main subject discussed was the North Atlantic electric cable. We may offer a few observations on this subject. The discussion arose out of papers read at the preceding meeting by the persons who conducted the survey by land and sea from Scotland to Labrador, and when we say that those persons were Sir Leopold M'CLINTOCK, Captain Allan Young and Dr. RAE, it is the same as saying that it was performed with skill and intrepidity. But the practicability of connecting the Old and New World by an electric cable is a very different matter from a survey. Schemes as feasible, and even a good deal more so, have totally failed; but the reader shall judge for himself when we enumerate a few of them. First, then, the great Atlantic cable has been a great failure, and has cost the subscribers, as far as we understand, £450,000; the pounds and cable are equally at the bottom of the Atlantic. The next attempt was a greater, because a more costly failure. This was the Red Sea and Indian affair. It was to have brought the Nile and the Indus almost within hail of each other, although the distance between them was little short of 1,700 miles. For this adventure the government has given a guarantee of $4\frac{1}{2}$ per cent. on a million sterling for half a century, or, in other terms, the nation is for that long time to pay an annuity of £45,000 without receiving the smallest consideration in return. It never conveyed even a single message throughout, so that, as far as the nation is concerned, the million sovereigns might as well have been consigned to the sea that swallowed up Pharaoh, his horses, his chariots and his horsemen. In the able debate which took place in the House of Commons, an honorable member naively and drolly ascribed the failure "to certain occult causes at the bottom of the sea, which could not be provided against." Our next speculation was meant to connect England with Spain by Falmouth and Gibraltar, and the government bargained in this case for a first-rate cable at the cost of some £400,000, but the Atlantic being deemed too deep for it, it was transferred to Rangoon and Singapore, a distance of 1,200 miles, embracing the best part of the Bay of Bengal and the whole of the Straits of Malacca, among a hundred isles, islets and coral reefs. The ship bearing it was wrecked in Plymouth harbor, when the cable was discovered to be damaged by the corrosion of the iron and the decomposition of the gutta percha. It was not, therefore, deemed good enough for the Indian Ocean, and it is now destined to connect Malta with Alexandria; all the cables of the Mediterranean, whether English or French, having already failed. If we include the cable which was to have connected Malta with Spezzia, through Sardinia and Corsica, and that which was to have connected Malta with Corfu, both of which have failed, we have spent not less than two millions in experimenting upon oceanic cables. But we are not the only people who have failed in the matter of long cables. The cable that was to have connected Algeria with France will not work, although it embraces but the breadth of the Mediterranean. The Dutch laid down a cable between Batavia and Singapore about six months ago. The distance is 660 miles, and it conveyed, like the great Atlantic cable, a few messages, when it stopped. Ships' anchors and coral reefs were

fatal to it; it has broken a score of times, and has been finally given up as a hopeless project. Such, then, being the result of our experience of oceanic electric cables, what chance of success can there be with a cable that proposes to bring the Old and New World together by the route of Scotland, the Faroe Islands, Iceland, Greenland and Labrador, over seas infested by icebergs, and along ice-bound coasts? We fear none whatever. The distance is little short of that across the South Atlantic. There are sea-gaps of 800 and of 500 miles, and the inhospitable land is rather an hindrance than an advantage. We are, then, decidedly of opinion that a North Atlantic cable is a hopeless project that will not be, and ought not to be, attempted. The government, goaded on by the press and the public, has been already severely bitten, and will assuredly not guarantee a farthing. Without its guarantee there will as assuredly be no subscribers. Until some great discovery is made which no man at present even dreams of, our electric cables must be confined to the narrow seas, and the wafting of "sighs from India to the Pole" must be still an achievement known only in the domain of poetry.—Examiner.

THE RUSSIAN TELEGRAPH FROM CHINA TO EUROPE.

It is an established fact that mercantile houses of long standing in the East are very conservative in their ways, and view with little favor the innovations caused by steam and electricity. Lieutenant Waghorn, the pioneer of the overland route to India, found small acceptance when he visited Canton in 1838, and proposed to British merchants the formation of the line afterwards made by the Peninsular and Oriental Steam Navigation Company; and had Chinese affairs remained as they were—had there been no opium war, no Hong Kong under British rule—it is more than probable that we should not to this hour have had a line of mail between this and Suez. Bearing this conservatism in mind, it seems problematical whether the proposed line of telegraph between China and Russian Europe is not deemed by leading merchants here a nuisance rather than a good. This telegraph way, according to late advices, is making rapid progress and is already complete over some 600 miles to the eastward of Moscow, viz., to Perm, on the border of Siberia, say to long. 55 deg. E. and lat. 58 deg. N. From Perm the line will cross the Uralian Mountains to Ickaterinberg, and thence to Toumain on the left bank of the Irtysch. From Toumain the line is to run to Omsk, a fortified town the importance of which may be judged by the circumstance of its having a garrison of 4,000 men. From Omsk the line will proceed to and through Tomsk and on to Krasnovarsk. This place is only 500 miles northwest of Kiakhta, to reach which, however, the wire will pass through Irkutsk, the capital of Eastern Siberia. From Kiakhta, (Mai-matsin, in China,) it is proposed to carry the line over the Yablanovoi Mountains to Cheta, to which place steamers already run from Nicalouski, on the Amoor. line will not follow the line of the Amoor River, however, but across to Nestchmisk, and then down the Shilka River to Ourstrelka, a point just 6,000 miles from Moscow. How long it will take to construct the whole line we are not in a position to say; two or three years perhaps. Once constructed, however, the terminus on this side will become a place of note, and prove a leading instrument in the steady march of civilization in the East.—Friend of China.

THE MALTA AND ALEXANDRIA TELEGRAPH.

Messrs. Ford and Laws, electric telegraph engineers, returned from the coast of Barbary, in the Mohawk, last week, whither they had proceeded in that vessel for the purpose of selecting a landing-place for the electric cable about to be laid between Malta and Alexandria. The points at which it has now been determined to land the cable are Bengasi and Tripoli. In Malta it will be landed at Marsasirocco, (St. George's Creek,) and arrangements for this purpose are being made. The land line will pass between Casal Asciak and Casal Zeitun by Casal Tarscien and Casal Paola, through Marsa, into the town. The wire will be raised on the newly-invented iron tripod supporters, and not on wooden poles, as in the case of the Corfu and Sicily lines. The cable, on board of three or four ships, may be expected here about the end of the month.—Malta Times.

NEW SUBMARINE TELEGRAPH CABLE.

The renewed concession of the French government to the Submarine Telegraph Company having stipulated that a third cable should be laid for more direct communication with Lyons, Bordeaux, Toulon, Genoa and the Mediterranean, the Asia screw steamship took on board 81 miles of cable for that purpose, and with Mr. Henley, the contractor for laying it, proceeded to Dieppe. The shore end having been successfully laid, the Asia returned to Beachy Head, making 58½ miles, and the cable was carried ashore without accident at Birling Gap, about a mile to the westward of Beachy Head. This cable constitutes an addition of 60 miles to 806 already laid by this company.

THE AMERICAN TARIFF IN ENGLAND.

A feeling akin to consternation pervaded a portion of the iron trade on 'Change at Wolverhampton on the 6th of March, at the intelligence that the new American tariff bill had, in all probability, become law. Should this bill become law, it will prove most disastrous to the iron trade of Great Britain, inasmuch as scarcely any iron of British make can, with such a duty as that proposed, find any sale in the American markets. On bars, the principal description sent out, the increased duty would be more than a guinea a ton; on hoops, chiefly used by the southern States for baling their cotton, £2 6s.; on boiler plates, £1 14s.; and on all kinds of sheet iron, £1 17s. The increase on hardware will be in the same proportion. On best cast and sheer steel the proposed increase would be 92 per cent.; second quality, 120; extra, (axe temper,) 81; table blade, 136; common hoe and fork, 167; round machinery, 154; best German, 216; second quality, 241; best sheet, (cast,) 54; hoe and shovel, (cast,) 142; best quality blister, 103; second ditto, 211; gin saw steel, (best,) 87½, and second quality, 123 per cent.

FRENCH RAILWAYS.

A bill has been presented to the legislative body authorizing the construction of 25 railways, of a total length of 823 miles, which are to cost

£14,692,000. Amongst the number is the Paris Girdle Railway on the left bank, to cost £880,000. The expenditure upon French railways up to the end of last year has been, by the State, £32,440,000, and by companies, £152,000,000, making a total of £184,440,000. On the 1st of January of the present year the State had contracted to pay the railway companies £7,870,000, and the companies had undertaken works for railways already conceded to cost £57,320,000; and for lines to be hereafter conceded to cost £12,000,000.

HORSE RAILWAYS IN NEW-YORK.

In the official report of the New-York State Engineer and Surveyor, made to the legislature at its last session, are the following statistics respecting city railway companies. The figures are for the year ending September 30, 1860:

	Passengers. Receipts.				Expenses. Dividend			ividends.	
Brooklyn City,	10,477,984		\$ 520,855	18	5	\$ 409,959	38		\$ 80,000
Eighth Avenue,			388,750	20		274,121	84		120,000
Ninth Avenue,	1,984,341		99,217	07		70,958	72		
Second Avenue,	5,196,602		263,061	73		233,362	43		52,000
Sixth Avenue,	7,398,908		369,945	40		261,698	64		90,000
Third Avenue,	12,109,417		610,597	17		445,241	53		122,850

SCINDE (INDIA) RAILWAY.

By advices from Kurrachee, dated 21st April, several heavy trains have passed over the railway with regularity and safety, some of them containing about 300 passengers. The line has also been used for the conveyance of troops, artillery carriages, military stores, and for Punjaub materials. The Parsees and other traders at Tattah, on the Indus, are forming branch establishments at the Joongshaei station, and the collector of the district is laying out the surrounding ground for building purposes. The Tattah traders also propose constructing, at their own expense, a branch or tramway to connect Joongshaei with Tattah. The company's steamer Stanley was to leave the terminus at Kotree, on the Indus, for Mooltan, it being her first commercial trip, on 23d of April, taking first and second class passengers, with about 200 tons of cargo, receiving for the upward freight alone about £1,200. Cargo had been already collected at Mooltan for the return trip to Kotree.

ENGLISH ENTERPRISE IN INDIA.

The Bombay Gazette, of February 2d, gives a description of a stupendous railway enterprise in progress near that place, called the "Bhore Ghaut Incline," which, in other words, is an inclined railway on the Ghaut Mountains, believed to be the greatest undertaking of its kind in the world. This incline is an enormous mass of masonry, crowded upon an unhealthy, desolate and almost inaccessible mountain scarp. As showing the capabilities of English enterprise, it is specially noteworthy. On a recent excursion of the principal residents of Bombay to inspect these works, the chairman of the Bombay Committee of the Great Indian Peninsular Railway made a comparison with the celebrated Semring

Incline, on the railway between Trieste and Vienna, which is $13\frac{1}{4}$ miles long and 1,831 feet in height, whereas the Ghaut Incline is 1,831 feet higher from base to summit, and extends $15\frac{7}{3}$ miles. The number of laborers in constant employment on this work is from 40,000 to 43,000, and the amount of contract work performed in a single month has exceeded \$200,000, or £50,000 sterling.

RAILWAY PROGRESS IN INDIA.

The present financial difficulties of the railway companies, and the English demand for cotton, (says the Friend of India,) are calling attention to the state of the existing lines. The East Indian Railway, commenced in 1851, will probably be finished in 1865. The line will be opened as far as Bhagulpore, 264 miles from Calcutta, in about six months. The communication with Benares will be effected some time in 1862, and the line between Allahabad and Agra in February of that year. The link between Benares and Allahabad will be among the last to be supplied. Turning to the south, we find that the line eastward from Beypore will soon be completed to Parasanoor, a distance of 30 miles. Of the 405 miles from Madras to Beypore, 207 are open to Salem. The branch line, 84 miles, to Bangalore, leaving the trunk line 132 miles from Madras, is in progress. Nothing has yet been done to the branch from Coimbatore, 22 miles, to Metapolliem, at foot of the Neilgherries. The Madras and Bombay line leaves the main trunk to Beypore, 42½ miles from Madras. Of its whole length, via Bellary, for 327 miles to Moodgul, where the G. I. P. line will meet it, 1821 miles are in progress, and 17 are opened for traffic from the junction. Of the $335\frac{1}{2}$ miles of the Great Southern of India line, from Negapatam on the coast to Trichinopoly, 78½ miles are in progress, and will be open about the middle of the year. Nothing has yet been done to the branch, for 87 miles, to Errode, to join the Beypore line, or to the branch, for 170 miles, via Madura to Tuticorin. Of the Great Peninsular Railway, 350 miles are now open. The Bombay and Baroda Railway is open from Lucheen, ten miles north of Surat, to Dolia, nine miles north of Baroda. The whole difficulty in the way of India supplying England with cotton is the want of easy and cheap means of communication between the interior and the coast. To this, more than to the establishment of societies for supplying seed and machinery to the ryots, should Manchester direct its attention. The Bombay government has deputed Captain Anderson to visit the great cotton districts of the Southern Mahratta country. He will be accompanied by a Bombay merchant. The supreme government are about to nominate an official for the same purpose from Calcutta, to begin his inquiries from Mirzapore, and extend them through Central India.

RAILWAYS IN INDIA.

The report on railways in India, for the year 1860, by Mr. Danvers, the secretary of that department, has just been published. It appears that, on the 31st of December last, the number of miles open was 842, being an increase of 208 during the twelve months. Of these 842 miles,

100 are constructed with double and 742 with single lines of rail. The most important of the lately completed sections is that on the Eastern Indian Railway, between Cynthea and Rajmahal, Calcutta being thus connected with the Ganges, so as to render it possible for 250 miles of dangerous river navigation to be avoided. No new lines have been sanctioned during the year, and the Oude Company has been postponed; 227 miles of the East Indian Railway Company's scheme, (Allahabad to Jubbulpore,) 240 miles of the Punjaub Company's scheme, (Delhi to Lahore,) and 183 miles of the Great Indian Peninsula and Madras Companies' schemes, (Sholapore to Bellary,) have also been postponed. The extent of line now in course of execution is 2,932\frac{1}{2} miles, of which 1,353\frac{1}{2} miles are expected to be opened during the present year, and the remainder in 1862. This will include the great trunk line from Calcutta to Delhi. A scheme has been brought forward for a line into the Guicowar's territory, in connection with the Bombay and Baroda, and another to bring the French town of Karricall, on the coast of Madras, into communication with the Great Southern of India line. These, however, are foreign works, and the India government, although desirous of facilitating them, have no direct concern with them. The importance of constructing ordinary roads as feeders on the railway lines is engaging attention, and the Madras government has sanctioned the construction of forty-three roads, of an aggregate length of 1,083 miles. The annual earnings of railways, on the 30th of June last, were £318,310, and will probably amount to £400,000 for the year ending 30th June next; but, although the indications of traffic are satisfactory, the ultimate prospects cannot be estimated with accuracy until the entire cost of each line shall have been conclusively ascertained. Up to the end of last year the total number of shareholders in Indian railways was 17,118, of whom only 336 were native Indians. The latest estimates for the completion of all the lines sanctioned in India amount to £56,000,000, of which, however, about £7,000,000 represent the cost of the sections that are to be postponed, reducing the essential amount to £49,000,000. Of this sum, £34,396,444 had been raised up to the 30th ult., the end of the Indian official year, leaving about fourteen or fifteen millions to be supplied, of which at least £8,000,000 will be required for the twelve months ending the 30th of April, 1862. Of these eight millions six will be expended in India.

RAILWAY DIRECTORS IN FRANCE.

Accounts have been given of the prosecution of M. Millaud (formerly a partner of M. Mires) and of Mr. Stokes, before the tribunal of correctional police, for alleged fraud in connection with the Nassau Railways; (a prosecution which ended in the acquittal of the former and the condemnation of the latter, by default, to five years' imprisonment;) also of actions brought against Millaud, before the civil courts, by shareholders in those railways, to get back sums which they had paid. Two days back four other persons brought a new action before the civil tribunal against Millaud, and also against General Molines de Saint Yon, M. Levy and M. Cheppes, who had been, with him, directors of the Nassau Railway, to obtain restitution of the sums they had paid for shares, on the ground that they subscribed on an assurance that the company had

obtained from the Nassau government the guarantee of a minimum revenue of seven per cent., and that such statement was altogether false. The tribunal, after hearing pleadings, condemned all the defendants to reimburse the sums in question, and to pay interest at five per cent. on the amount. With regard to Millaup, who was the originator of the affair, the court ordered that if the restitution were not made without delay, he might be arrested and lodged in the debtors' prison.

THE QUALITY OF IRON RAILS.

Quality, not quantity, is the essential for economy in buying rails. How hard we have striven to impress this fact, so well known to every workman or employee on a railway, upon the hard heads of some managers. Now it is a fact, that rails costing eighty dollars per ton may be really cheap, while others costing twenty dollars may be actually very dear. There is the same difference in the quality of rails that there is in boots and shoes. An expert can readily detect the real value of rails, as well as some railway managers can tell the quality of a piece of roast beef or mutton they are masticating. Just remember this fact: there is no company so rich that it can afford to pay for poor material for the superstructure of its line. In England the necessity of employing good iron for rails is now so generally acknowledged, that, in order to insure a superior quality, one of the greatest railway companies have established works to manufacture their own iron, and another company, not less important, are just about to follow their example. In the United States, too, the managers of the best conducted roads do not scruple to pay from five to fifteen dollars per ton above the quoted market rates for rails. They find this is true economy, and so will the rest of them if they secure what they pay for-rails of the best quality. The heaps of refuse material which is rolled into the shape of rails, and peddled about the country at a low price, is just like PINDAR's razors-made to sell, not wear. Experts for the examination of rails can be had if the companies are willing to pay for the service they render; and let us assure our managers that they can afford to pay well for just this kind of information, or rather, they can't afford not to have the information, no matter what it costs to procure it.—Railway Times.

THE TEXAS AND NEW-ORLEANS RAIL-ROAD.

The Texas division of the Texas and New-Orleans Rail-Road has been completed to this city. The whole distance from Houston to New-Orleans is about three hundred and forty miles. Of this distance there are now one hundred and eighty miles of completed road, and forty miles more (Brashear to New Iberia) ready for the iron, leaving but one hundred and twenty miles to be built.

Houston, as the rail-road centre of Texas will, when the whole road is completed, pour a trade over it of enormous proportions. Already there are spreading out in four directions from it, rail-roads in the aggregate 280 miles in length, besides this under consideration, striking to the heart of the great sugar region, the great stock region, the great cot-

ton region, and ultimately the great wheat region of this State. Other roads are projected to become the channel of trade for all Eastern Texas, and all these roads must be the feeders of the New-Orleans road, when once it goes into operation. As the connecting link between the railroad system of Texas and the commercial metropolis of the Confederacy, the importance of this road cannot well be over-estimated.—Houston Telegraph, May, 1861.

THE LADRONE ISLANDS.

The Ladrones comprise a group of not very extensive islands, some twenty or more in number, but situated so close together, that on approaching them they have the appearance of one large irregular island. Contrary to the general aspect of the Polynesian Islands, the Ladrones present a rugged, gloomy appearance, dark, beetling cliffs rising to a towering height perpendicularly from the water's edge. The interior of the islands is, however, fertile in the extreme, the country being overrun with rank, luxuriant vegetation, differing singularly from the trim, neat manner in which Nature herself has decked the Society, Fiji and Friendly groups—for, strange to say, in these latter, however indolent and careless the natives, the soil always seems to be well cultivated, and vegetation trimmed to the perfection of neatness.

The Ladrone Islands were discovered by Magellan, in the middle of the 17th century, and were named from the Spanish word for thief, (Ladrone,) in consequence of the thievish disposition of the inhabitants, though in reality they are no worse than their neighbors. They belong to Spain, though the Spanish government has made no use of them, and of late years has withdrawn the few civil and military settlements formerly maintained on the Island of Tinian. The natives appear to be a happy, careless, indolent, contented race of savages, apparently a cross between a Papuan negro and the Polynesian aborigines.

THE SOURCES OF THE NILE.

The Levant Herald says:—"Baron Hochbein, envoy from the Duke of Saxe-Coburg Gotha, who recently presented the Grand Vizier with the decoration from that prince, left during the past week for Alexandria, after himself receiving the third class of the Medjidieh. From Alexandria he proceeds, accompanied by six scientific fellow-travellers and an armed escort of thirty attendants, to explore the sources of the Nile. The Prussian government has placed a sloop of war in the Red Sea at the disposal of the party. The Baron has already made one journey to Soudan, and on this second expedition intends, it is said, to penetrate into a country which has been explored by no previous traveller."

THE AMOOR COUNTRY.

According to the report of Mr. Collins, the Amoor River has an outlet in the ocean, which can be entered by merchant ships and steamers, and it is navigable for steamboats more than two thousand miles from the Pacific Ocean. Already seven American commercial houses have

been established at Nicolaiosky, the commercial port of the Amoor, with which there is now communication by means of ships and steamboats from the United States. It can be reached by steamboats in two days from Hakodadi and other ports in Japan, with which a profitable

trade has already sprung up.

On the tributaries of the Amoor is a population of fifteen or twenty millions of people, inhabiting a vast and productive country, not destitute of wealth in material resources, and the valleys, watered by the Amoor, are rapidly filling up with the military colonies of Russia. There is a growing demand for the products of American industry and ingenuity.

EXPLORATION OF THE RED SEA.

A report was presented last week to the Academy of Sciences, on a paper sent in some time ago by M. Courbon, on the results obtained by him during an expedition sent to the Red Sea for scientific purposes by the Emperor of the French. M. St. Claire Deville, who was the reporter for the geological part, stated that M. Courbon had minutely examined many parts of both coasts of the Red Sea, had also crossed the Egyptian Desert between Cosseir and the ruins of Thebes, and even penetrated to the neighborhood of the town of Halay, in Abyssinia. Of this country M. Courbon has made a highly interesting geological map, and, moreover, given a minute description of the configuration of the soil at Jeddah, the Island of Desseh and the Bay of Adulis, the Island of Doomairah, &c. At Edd he found an immense basaltic wall built by nature, the whole country being of volcanic formation. The Island of Perim is trachytic. The culminating points of the island reach an elevation of 228 feet, and prove that the island itself is the result of a volcanic eruption under the sea. The lava had first raised up the large bank of madrepores which covered the bottom, and had then forced its way through the interstices, and become visible over the water. volcano, the vast crater of which embraced the Bay of Perim, in course of time covered the new island with mud, ashes, trachytic blocks, &c., and then became extinguished. M. Valenciennes, who reported on the zoological part, noticed among the specimens brought by M. Courbon a new species of the genus gymnodactylus. It is a Saurian, to which M. VALENCIENNES has given the name of gymnocephalus. There were also two species of fish, the cyprinodon lunatus and cyprinodon dispar, which M. Courbon had fished in a lake near Massuah, the waters of which marked as much as 111° of Fahrenheit. This was the first instance on record of cyprinodons living in such warm water. A third kind of fish inhabiting the rivers of Abyssinia, quite unknown, and belonging to a genus of which a single species only has yet been met with in Java, M. VALENCIENNES has called balitora pusilla. M. Brogniart, the reporter on the botanical part, stated that M. Courbon had presented his valuable herbarium to the Museum of Natural History, and mentioned several new species or varieties of plants brought home by the enterprising traveller.

JOURNAL OF INSURANCE.

FIRE INSURANCE.

The annexed table, compiled from a parliamentary return just issued, shows the amount of duty paid by the fire insurance offices of the United Kingdom during the year 1860. The total duty paid was £1,558,585:

Sun,£	916 975	Kent,	£15,601
Phenix,	138,578	Caledonian,	12,950
Royal Exchange,	86,682	Royal Farmers,	12,302
	82,309	Hand-in-Hand,	10,490
Norwich Union,	70,473	Scottish Provincial	10,081
County,	61,897		8,998
Imperial,		Birmingham District,	7,196
Liverpool and London,	60,952	Law Union	23.507.00000
West of England,	59,856	Essex and Suffolk,	7,120
Royal,	59,534	National, Ireland,	6,948
Alliance,	51,849	National, Scotland,	6,895
Globe,	45,858	Provincial,	6,594
Atlas,	45,727	Patriotic,	6,264
Manchester,	41,791	Queen,	6,251
Law,	35,938	State,	5,697
Guardian,	34,172	Midland Counties,	5,503
London,	33,620	Church of England,	5,370
Westminster,	33,053	Nottingham and Derby,	4,996
Union,	32,194	Salop,	4,088
Scottish Union,	32,001	Newcastle-upon-Tyne,	3,782
Leeds and Yorkshire,	27,588	Sheffield,	3,635
North British,	26,879	Norwich Equitable,	3,140
Lancashire,	24,698	Hants, Sussex and Dorset,	2,464
Yorkshire,	22,870	Equitable,	2,180
Northern,	21,841	Shropshire and North Wales,.	2,061
General,	17,013	United Kingdom Provident,	1,398
Unity,	16,280	Emperor,	704
Birmingham,	15,925	Preserver,	24
Dumingham,	10,020	1210001 101,	41

LIFE POLICIES NOT SUBJECT TO FORFEITURE.

The following is an extract from the report of Hon. William Barnes, Superintendent of the Insurance Department, to the legislature of New-York:

"The entire forfeiture of policies by the non-payment of premiums at a certain specified date has long been a serious obstacle to the increase of life insurance. The impolicy, if not the injustice of this provision, is practically acknowledged by nearly all the companies, and the forfeiture is seldom fully enforced. I cannot but regard it, therefore, as a matter of public congratulation that the New-York Life Insurance Company has issued a table of rates of premium for life policies expressly stipulating that after the receipt of two or more annual premiums, if further payments are discontinued, a new policy will be issued to the original holder, if living, for a specified proportion of the sum insured, or, if deceased, an equitable sum will be paid to his family or legal representatives."

THE GREAT FIRE IN LONDON.

The Phænix and the Sun are the heaviest sufferers by the London fire of 22d and 23d June, the former to the extent of about £225,000, and the latter, we believe, not much short of that amount. The Alliance will, in all probability, be the third on the list of sufferers; and following, in respect of amount of loss, the order in which we place their names, the Royal, the London Assurance Corporation, the Royal Exchange, the Atlas, the Globe, and the Liverpool and London, form a group with the Alliance. A third group will be formed by the Manchester, the Northern, the Imperial and the Lancashire. From this point the losses, we have reason to believe, will be found diminishing in amount through the following series of offices: the Unity, the Union, the General, the Westminster, the Queen, the Leeds and Yorkshire, and the West of England, which last named company will be found to have "got out of the fire" with the comparatively small loss of about £5,000; and a less sum even than that will be found sufficient to discharge the respective liabilities of the Guardian, the Church of England, the Hand-in-Hand, the Law Union, the Royal Farmers, the Provincial Welsh and the Yorkshire. County Office has entirely escaped, its business chiefly consisting of the insurance of private dwellings and the property they contain, The losses of the Law, in respect of the extent of its transactions, will, from a like cause, be found to be very light. The State, according to the declaration of its officials, stands at nil. The Scottish offices, namely, the Scottish Union, the Caledonian, the North British and the Scottish Provincial, had no primary risk on the property; but they will be sufferers, to some extent, by guarantee to other offices. The entire amount of loss sustained by the whole of the insurance companies may be estimated at £1,200,000, a sum that will probably not fall far short of the premium income of the present year; so that the richer class of companies will have to draw upon their reserve funds for the payment of all other losses of the year; whilst, in some few cases, in order to make provisions for such payment, it may be necessary, where the capital is not fully paid up, to make a call on the shareholders.—Post Magazine and Insurance Monitor.

FIRE-PROOF BUILDINGS.

The late gigantic fire at London Bridge has tested and found wanting our present system of fire-proofing warehouses. Party-walls of immense thickness, stone staircases, iron beams and pillars have been of no avail against the spontaneous combustion of a little heap of hemp; and the probability, indeed, is, that one of the most valuable lives in our working hive has been sacrificed to our latest notion of fire-proofing warehouses containing highly inflammable commodities. It is instructive to know that poor Brainwood to the last protested against the use of cast-iron in the construction of our river-side warehouses. In the paper he read at the Institution of Civil Engineers in 1849, "on fire-proof buildings," he denounced the use of this untrustworthy material in the most decided manner, and pointed out that some great calamity must inevitably befall the men of the fire brigade, sooner or later, in their attempts to extinguish the vast conflagrations which were likely to take place in those extensive buildings. His own destruction has been the first testimony to the

correctness of his views. The fire raging in one of these warehouses can only be compared to that of a blast furnace, and in consequence of the cast-iron pillars speedily become red-hot, the water from the hose falling upon these pillars suddenly contracts and snaps them like so much glass, and, of course, the floors fall in at once. There is another danger to those outside these warehouses. The massive girders of cast-iron supporting the flooring of course expand with the heat; and no walls, however strongly built, can possibly withstand their lateral thrust, and down they come, to the destruction of those near at hand. We have no doubt whatever that this was the cause of the falling of the wall which killed poor Braidwood. It was proved on the inquest that there was no saltpetre in this part of the building; it was also proved that no explosion took place here at all. It has been suggested that the walls were burst out by the swelling of the cotton bales, but it is quite needless to attempt such an explanation when we know the iron girders, heated to a white heat as they were, must have elongated nearly half a foot, pressing before them the solid wall.—London Review.

NEW INSURANCE LAWS OF MASSACHUSETTS.

The following is a list of titles of acts relating to insurance companies, &c., passed at the last session of the Massachusetts Legislature:

3. To continue in force an act to incorporate the Cambridge Mutual Insurance Company.

7. To extend and alter an act to incorporate the Union Mutual Marine Insurance Company.

9. To authorize the Hingham Mutual Fire Insurance Company to hold real estate.

14. Granting further time to the Suffolk Insurance Company to close its affairs,

17. To continue in force an act to incorporate the Weymouth and Braintree Mutual Fire Insurance Company in Weymouth.

19. Relating to the Springfield Fire and Marine Insurance Company.
45. To change the name of the Mechanics' Mutual Fire Insurance Company.

47. In addition to an act to incorporate the Arkwright Mutual Fire Insurance Company.

55. To reduce the capital stock and the number of the Directors of the National Insurance Company in Boston.

69. To incorporate the Fall River Mutual Fire Insurance Company.
72. In addition to an act to incorporate the Howard Fire Insurance Company.

101. To incorporate the Nonantum Fire Insurance Company.

117. Extending the time for paying in the capital stock of the Phœnix Insurance Company.

150. To incorporate the Cape Cod Mutual Fire Insurance Company.

152. Concerning the form of Policies of Fire Insurance.

170. In regard to agents of Insurance Companies.

185. To incorporate the Mutual Protective Fire Insurance Company.

186. To regulate the forfeiture of policies of Life Insurance.

189. Relating to the term of Insurance Companies.

JOURNAL OF NAUTICAL INTELLIGENCE.

PRICES OF IRON PROPELLERS.

A LATE number of the Savannah Republican contains an article on purchasing steamers, containing the following table, which is said to be "furnished by a leading ship-yard in Glasgow, Scotland, and may be relied on by those who would embark in the business:"

GLASGOW PRICES OF PROPELLER STEAMSHIPS—IRON HULLS,

Draf	Knot	Coal 24 hou	Tons.	Bales	Price.
. 14½	9	20	1,808	4,000	£41,000
. 15	10	25	2,000	4,000	45,000
. 141/2	91/2	22	1,760	4,000	42,000
. 14½	10	20	1,500	4,000	34,500
. 14½	11½	18	1,600	4,000	40,000
	. 15 . 14½ . 14½	. 15 10 . 14½ 9½ . 14½ 10	. 14½ 9 20 . 15 10 25 . 14½ 9½ 22 . 14½ 10 20	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

OFFER TO THE LIFE-BOAT INSTITUTION.

A gentleman has intimated his intention to bequeath to the National Life-Boat Institution £3,000, on the condition that the society will, on the receipt of his legacy, place a first-class life-boat, thoroughly equipped, on some exposed point of the English coast, and another on the Scotch coast, and will undertake thereafter to keep them permanently in a state of efficiency. He also stipulates, that in the event of his increasing his bequest to £4,000, a third life-boat, on the same conditions, shall be placed on the Irish coast. The National Life-Boat Institution has now 112 life-boats under its charge. The late Mrs. Shedden Watson has bequeathed to the National Life-Boat Institution £500, to enable it to plant an additional life-boat on the coast, to be called "The Brave Robert Shedden." Mr. Shedden, who was Mrs. Watson's son, and was a lieutenant in the royal navy, had made a voyage around the world in his own yacht. Mrs. Watson was, up to the period of her death, an annual subscriber of £10 10s. to the Life-Boat Institution.

NEW MODE OF PROPELLING BOATS.

An experiment of a very interesting character was tried in the docks of the Grand Surrey Canal, Rotherhithe, London. Mr. James Carter, a gentleman of a very ingenious bent in the application of mechanics, has for some years been elaborating a scheme of propelling river crafts of all sizes by atmospheric pressure. A discharge of air is effected beneath the vessel, acting downwards on the water and upwards on the sloping side of the boat, which is made flat for the better attainment of a due resistance. A crazy barge, of the "fly-boat" shape and capacity, was fitted up with boiler, engine and air-pump, got together

in haste, and but ill-adapted each to each. As for the engine, it was described as of "two cats' power;" and yet the force attained was sufficient to tow a heavy ladened lighter. One evident and palpable recommendation of the machinery is, that its chief motive agent is exempt from wear and tear. There is no concussion, no friction of any kind in those parts immediately connected with the propulsion of the vessel.

INTERESTING TO YACHTMEN.

It will be seen by the following paragraph, from an English paper, that the grand British regatta of July next was open to comers from all the world:

"The Royal Mersey Yacht Club having decided on holding a general regatta on the 4th and 5th of July next, on the Mersey, her Majesty has graciously expressed, through her secretary, her intention of presenting a £100 cup to the club, to be sailed for by yachts belonging to any royal or national club. In other words, the competition will be open to all the world. A general subscription has been entered into by the members of the club, in order that the regatta may be conducted on the most liberal and extensive scale, and many liberal donations have already been received. A full programme will be issued in due time."

The Liverpool *Mercury*, of the 12th, published the following telegraphic despatch from the Board of Trade in London: "Hoist signal down—dangerous winds may be expected." Vessels did not leave port in consequence.

THE DERELICT ERIN-GO-BRAGH.

In the Court of Admiralty, Dublin, on the 11th March, 1861, a petition was opened on behalf of the association of Lloyd's Underwriters of London, which stated that, in the month of November last, L. M. Wilson, of Quebec, timber merchant, had shipped at Quebec a large cargo of timber, on board the Erin-go-Bragh, of Liverpool, which, by the bills of lading, duly signed by Thomas Flavior, the then master, was consigned to the order of the shipper; and that, after having taken that lading, the bark proceeded in the prosecution of her voyage to the United Kingdom, and on that voyage became dismasted, and was The cargo having been insured at Lloyd's, was paid abandoned at sea. for by them as a total loss; and the bills of lading thereupon endorsed to them, that body became the legal owners of the cargo, should it ever be recovered. It appeared that the vessel, after being abandoned, drifted towards the western coast of Ireland and was discovered; and eventually, after four days continued exertions, was brought in as a derelict by the ROVER, a steamer belonging to the Atlantic Steam Navigation Company. That steamer having commenced proceedings in the Court of Admiralty for salvage, the Queen, in her office of admiralty, intervened, assuming the property to be derelict, subject to the claims of the salvors and to all claims of rightful owners. The Queen's advocate now withdrew his opposition, and a decree for the plaintiff was consented to.

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A NEW PIER AT SOUTHPORT, LANCASHIRE.

This pier was constructed at right angles to the line of promenade facing the sea, on an extensive tract of sand reaching to low water, a distance of nearly one mile. Its length was 1,200 yards, and the breadth of the footway was fifteen feet. At the sea end there was an oblong platform, one hundred feet long, thirty-two feet wide, at right angles to the line of foot-The superstructure was supported upon piers, each consisting of three cast-iron columns, and each column was in three lengths. The lowest length, or pile-proper, was sunk into the sand to the depth of seven or nine feet. These piles were provided at their bases with circular discs, eighteen inches diameter, to form a bearing surface. A gas-tube was passed down the inside of each pile, and was forced four inches into the sand. When a connection was made with the Water Company's mains, a pressure of water, of about fifty lbs. to the inch, was obtained, which was found sufficient to remove the sand from under the disc. There were cutters on the under side of the discs, so that, on an alternating motion being given to the pile, the sand was loosened. After the pressure of water had been removed about five minutes, the piles settled down to so firm a bearing, that, when tested with a load of twelve tons each, no signs of settlement could be perceived. The upper lengths of the columns had cast-iron bearing plates for receiving the ends of the longitudinal lattice girders, each fifty feet long and three feet deep. The centre row of girders having double the duty of the outside ones, top and bottom plates were added. The weight of wrought-iron work in each bay was four tons five cwt., and, of cast-iron work, one ton seventeen cwt. The second bay from the shore was tested by a load of thirty-five tons, equally distributed, when the mean deflection of the three girders, in twenty-four hours, was one and a half inches, and there was a permanent set of half an inch, on the load being removed.

The advantages claimed for this mode of construction were:—1st. Economy in first cost, especially in sinking the piles, which did not amount to more than four and a half pence per foot. 2d. The small surface exposed to the action of wind and waves. 3d. Similarity of parts, thus reducing the cost to a minimum. 4th. The expeditious manner of obtaining a solid foundation—an important matter in tidal work. Two hundred and thirty-seven piles were thus sunk in six weeks.

The estimated cost of the pier and approaches was £10,400. The works had been completed for £9,319, being at the rate of £7 15s. 4d. per lineal yard. The pier was designed by Mr. Brunlees, M. Inst. C. E., and the superintendence of the construction was entrusted to the author, as resident engineer; Messrs. Galloway being the contractors.—Proc. Inst. Civ. Eng., March 5, 1861.

THE DRUMMOND LIGHT.

We announced, some time since, that Professor Grant had been employed by the government to erect one of his powerful calcium lights at Fortress Monroe, in order to shed light upon any nocturnal schemes that might be undertaken in that quarter. This is the most brilliant of all artificial lights, and will serve as a valuable agent even in war.

An improvement in the arrangement of the lime-points has lately been

patented by Prosser & Stanley, of London, for increasing the intensity of this light. It consists in arranging two lime-points opposite one another, towards the jets of flame, and they are made to converge toward a common centre, by being gradually pressed forward with a spring or a weight, to keep the points in contact when the flame impinges upon them. These lime cones are retained in tubes, and a fresh surface is continually presented to the action of the ignited gases.

The calcium light consists of a fine stream of hydrogen and another of oxygen gas, carefully brought into contact, and burned upon a piece of purified lime—fine chalk.

FRENCH WAR STEAMERS.

The armed steamship Solferino, of 1,000 horse-power, and to carry fifty-two rifled cannon, was successfully launched at L'Orient on the 24th of June. The lines were designed by M. Dupuy de Lome, and the ship built under the superintendence of M. Duchalard. This completes the six armored steam men-of-war which are actually affoat.

The armored frigate Heroine is to be laid down on the slip from which the Courone was launched some time back. The Magenta, which was launched on the 22d of June, is 282 feet long, $52\frac{1}{2}$ feet beam and $45\frac{1}{2}$ feet in depth. The weight of the hull, when it left the slip, was 2,700 tons; when fitted with armor, engines and armaments, the weight will be 5,600 tons.

M. Dupuy de Lome, Director of Naval Construction at the Ministry of Marine, has received orders from the Emperor to proceed on a tour of inspection of the naval ports of France. The cadres of the personnel of the navy are to be largely augmented, with a view to meet all future requirements.

The screw ship Massena left Toulon for the Hyeres station to try her engines for four days. The steel-plated frigate Normande is about to commence her trial trips at Cherbourg. The screw ship of the line Napoleon has returned to Cherbourg, after having made several successful trial trips with her new machinery. During her last trip, of thirty-six hours, she made thirteen knots an hour, with all her fires lighted, and 11.5 knots with only half her fires.

THE CREWS OF STRANDED VESSELS.

A series of exceedingly interesting experiments, having for their object the providing a certain means of communication between stranded vessels and the shore, as a means of preserving the lives of their crews at a time when communication by boat would be impossible, was brought to a close at Portsmouth recently, in a most satisfactory manner. The trials have extended over a period of some months, and the means proposed to be employed have been tested in every possible way by the gentleman who has suggested, in fact, carried it out at his own expense, Lieutenant G. S. Nares, senior lieutenant of Her Majesty's ship Britannia, Captain Robert Harris, the naval cadet training ship in Portsmouth harbor.

Lieutenant Nares employs the common kite principle as his chief

agent; but while he sends his kite away to leeward, and consequently towards the shore, he retains the means on board the stranded vessel of bringing down the kite when flown sufficiently beyond the beach or over the cliff, so that the line attached to the kite may be hauled upon by the people on shore; and the end on board the vessel being attached to a hawser, and the latter, on reaching the shore, being hauled up the cliff, a means of escape to the crew and passengers, however numerous they may be, so long as the vessel holds together, or however violent may be the surf which intervenes between the ship and the land, is open to all, with the most perfect safety, by a boatswain's cradle, basket or slung cask being attached to the hawser, and hauled backwards and forwards by the people of the vessel and those on shore. To bring the kite to the ground, when sufficiently advanced beyond the face of a cliff or highwater mark, Lieutenant NARES has a second line attached to the right angle of the kite; holding on to this line, and letting go the flying line of the kite, the latter instantly capsizes and descends to the earth. mode is applicable to the rescue of the crew of a vessel which has been driven well on shore, but is in a position, either from the surf or the formation of the coast, in which no vessel can approach her. Another mode in which this life-kite may be used is where it may be able to effect a landing on a beach to leeward, but the boats are washed overboard or stove, or the position in which the vessel may lie on a bed of rocks may render boats useless. In this case the flying line of the kite is attached by a toggle to the bunghole of a cask, to a couple of breakers with a boat's mast lashed athwart them, or round a man's chest, with the knot between his shoulders; in either case the kite finds the supporting power, and conveys the object its line is fast to on shore, another line being attached to the cask, raft or man from the vessel, and the communication with the shore is complete.

The particular credit due to Lieutenant Nares consists in having, by his second line, devised a means of bringing a kite to the ground at the moment required, and in also making use of the kite in attaching its flying line to an object in the water, a carrier of his hawser's hauling line to the people on the shore. Kites have been tried before, but have failed for the want of these two great requisites. A few years since a vessel drove on shore on the Devon coast, close under the land. The captain sent up a kite, which flew over the people's heads on shore, but they had no means of reaching it, and the whole of the unfortunate crew perished in sight of the people on shore, who were there ready to aid them could the line from the kite overhead have reached their hands. Recently the brig Mercy, of Bristol, was wrecked at Porthleven, in Mount's Bay. A tremendous surf was running, but to save the crew it was necessary to form some communication otherwise than by boat. A cask was thrown overboard among the breakers, with a small line attached, and was, after great difficulty and risk of life on the part of the people on shore, got hold of, and a hawser hauled on shore, to which a swung basket was attached, and the crew were saved. In this case the kite would have conveyed the cask to the people on the beach without their having to risk their lives by running into the breakers and

surf to lay hold of it.

The concluding experiments by Mr. NARES were made from Her Majesty's steamer Bullfinch, Lieutenant James. The Bullfinch, on

this occasion, was six hundred yards from the shore, and the experiments answered perfectly. Lieutenant Nares has presented his plan to the Shipwrecked Fishermen's Society, and also the fifty guineas which had been awarded him.

CAUTION TO MARINERS.

New and Dangerous Bank at the Sulina Mouth of the Danube.—By an extract of a despatch of Her Majesty's Vice-Consul at Sulina, forwarded to Lloyd's by the government, it appears that a new and dangerous bank has formed off the Sulina bar of the Danube, and a caution is therefore given to masters of vessels to approach the bar with care, in order to avoid the shoals thereby created, and directions are given as follows to find the surest channel to enter the Sulina mouth of the Danube: "Vessels are on no account to approach the bar closer than one mile from the piers, or come into less water than five fathoms, without they get sufficient to the north to bring the light-house to show between the outer ends of the piers, bearing W. by S. half S. magnetic. Vessels must on no account attempt to go to the north of that line. As soon as circumstances will permit, a buoy will be placed on the northeast point of the bank."

DESTRUCTIVE STORMS IN FRANCE.

The Moniteur de la Côte d'Or states that the loss occasioned by the late storms in that department amounts to £144,000. In the department of the North and the Pas de Calais the crops have suffered. In the district of Dourgne 400 hectares of wheat were injured, and the loss is estimated at £3,200. In Burgundy, the districts of Joigny, Auxerre, Sens and Tonnerre, the ravages have been very great. The value of the crops lost in Auxerre is estimated at £20,000, and in Tonnerre at £10,000. The Moniteur de Calvados estimates the losses in that department at £484,600. In the department of the Haute Garonne the rain and hail did great damage to the crops. In the district of Longages trees were blown down and the countryside desolated. It has been the same in the department of the Vosges, and in the Haute Loire the damage is estimated at £13,400. At Vitry, in the department of the Marne, so violent was the wind that it stripped the roofs of many houses, tore up large trees by the roots, and blew down the church steeple of La Chausee. The rain resembled a waterspout, and was followed by a shower of such enormous hailstones that many persons who could not find shelter were seriously injured by them, and great numbers of hares, partridges and small birds were killed. The gardens, vineyards and cornfields over which the storm passed were ravaged, and all their produce lost. In the south of France storms were frequent. Aveyron, especially, had suffered much from hail. The Emperor has sent for the relief of the sufferers from the storm, £400 to the department of the Cher, £400 to the Marne, £1,600 to the Haute Marne, £1,200 to the Seine-et-Loire, £400 to the Cote d'Or, and £240 to the Allier. Letters from the departments contain fresh details relating to the terrific hailstorm which caused so much damage on the 22d June. At Touhan, near Lyons, the storm was so intense that roofs of fifty and sixty feet long were stripped off houses, and the largest trees were torn up by the roots. At Saint-Seine and the neighborhood the hailstones lay so thick on the ground that a trustworthy witness asserts that he saw a bed of hailstones three feet thick on the road between Saint-Seine and Vaux-Saules. All the carriages travelling on the road at that time were overturned. The lightning at the same moment killed several horses in the fields. In the Yonne, on the same day, and at the same hour as in the Cote d'Or, the crops were totally destroyed in the districts of Soigny, Auxerre, Sens and Tonnerre. The appearance of the country is desolate. Vineyards are deprived of vegetation, gardens are laid waste and cornfields are ploughed up. The lightning, moreover, killed a number of cattle in that department. In the Nievre the wind and rain destroyed the growing crops, levelled more than 100 houses, and tore up thousands of trees, particularly in the neighborhood of Cosne. In the Allier three men were killed in the Numerous rabbits and fowls perished in the poultry yards. The corn crops suffered great injury. The loss in that department is estimated at above 1,000,000 francs. In the Jura the hailstorm which was experienced on Sunday week laid waste eight communes in the neighborhood of Couliege. In the Marne numerous dwelling-houses were stripped of their roofs, church steeples were thrown down and several persons were injured. In the Rhone the commune of Chatelet escaped more serious injury by a heavy fall of rain, which dissipated the hailstorm. As a slight compensation, the hav crop is described as excellent throughout France.

SAN FRANCISCO HARBOR.

It is said that on the bottom of San Francisco harbor there are quantities of ship's chain-cables and anchors, which would richly repay any company who should set to work systematically to secure them by dragging. The deep coze at the bottom furnishes a soft bed into which these heavy articles must long since have sunk, so that their recovery would be a work of great labor.

The Alta reports that Mr. Matthews, the diver, who was employed to bring up the boiler of the steam-tug "Diana," which exploded some time since off Vallejo-street wharf, succeeded in his task. A lighter was anchored near the spot from which he conducted his enterprise. The time he selected was dead low water, at which he succeeded in reaching and securing the boiler in four fathoms of water. It was hoisted into the lighter and conveyed to Stuart-street wharf.

A NAUTICAL SCHOOL IN NEW-YORK.

An Act to Establish a Nautical School in the Harbor of the City of New-York. Passed April 15, 1861.

The People of the State of New-York, represented in Senate and Assembly, do enact as follows:

Section 1. There shall be organized and established in the harbor of the City of New-York a nautical school for the purpose of educating boys in the learning and duty of seamanship and the science of navigation.

Sec. 2. The said school shall be under the exclusive management and

direction of five trustees, to hold their office for the term of five years, and three of whom shall be designated and appointed by the Chamber of Commerce of the City of New-York, and two of whom shall be appointed by the governor. The term of office of the said trustees shall begin on the first day of May, eighteen hundred and sixty-one.

SEC. 3. The said trustees shall make such by-laws for the transaction of their business as shall be, in their judgment, expedient, and not inconsistent with the laws of this State, and shall determine the number, station, term of office and duties of the officers proper for the management of said school, and their compensation, and the manner and time of their appointment, and shall appoint the same.

SEC. 4. The said trustees shall have power to receive such funds or property as shall be subscribed, or loaned, or bequeathed for the organization or maintenance of said nautical school, and execute all necessary agreements for the faithful application of the same, and to receive such boys as shall be sent to said school by their parents or guardians; and all such boys, when so received into said nautical school, shall be subject to such regulations of conduct and discipline as, in the judgment of the trustees, are best adapted to their proper government; and the receiving and discharging of said boys shall be only in accordance with the by-laws and rules of said school, as may be by said trustees adopted.

They shall have control of the school-ship of said institution, and shall exercise, in relation thereto, and its care, supervision and management, all necessary powers and duties. They may also send any boy in education at such school on such voyage as they shall deem advisable for his proficiency and welfare, and may declare such sending a discharge of said boy from such institution. The trustees shall also determine what shall be the age at which boys may be taken into said school, with the consent of his parents or guardian, and under what circumstances fees for board in said school-ship, and education and tuition may be charged and taken, and the rates of said board and education and tuition, and to extend to persons qualifying for stations beyond ordinary seamen the advantages of such school.

Sec. 5. Whenever the trustees shall receive, in valid subscriptions, the amount of thirty thousand dollars, they shall proceed to organize the said school, and they may determine in what manner and at what time such subscriptions shall be paid, and may appoint a treasurer and determine his specific duties, and provide for the safe-keeping of the funds committed to his care.

Sec. 6. The said nautical school shall at all times be open to the inspection and examination of the State Superintendent of Public Instruction, and a full report of its affairs shall be made to said superintendent, at such time in the year as he shall designate.

Sec. 7. This shall take effect immediately.

NEW LIGHT-HOUSES IN EUROPE, &C.

BALTIC-GULF OF FINLAND.

New Light at South end of Hogland.—Official information has been received by the Light-House Board, Washington, that the Imperial Ministry of Marine at St. Petersburg has given notice that on and after the first day of August, 1861, a light will be exhibited from a light-house recently erected on the southern point of the Island of Hogland, in the Gulf

of Finland. The light will be a fixed red light. The illuminating apparatus is dioptric, or by lenses of the third order. The light-house is built of wood. Its exact position, height above the sea, distance at which the light is visible, and color of building, are not stated.

Also, that on and after the first day of July, 1861, the upper fixed white light on the northern hill of Hogland will be again exhibited, the repairs and alterations in the system of lighting being completed. The

illuminating apparatus is dioptric, or by lenses of the first order.

Great Belt-Buoy near the Munke.—The inspector of lights and beacons on the east coast of Jutland has given notice that a red buoy, with staff and ball, has been placed near the Munke Shoals, between the islands of Seiero and Væro, at the northern entrance to the Great Belt. The beacon lies in 5½ fathoms, at 170 yards E. by N. from the easternmost 18 feet shoals of the Little Munke. Hielm light tower bears N. ¼ W., Ellemand shill, N. W. ¾ N., northerly, and the north point of Væro, W. by N. ¼ N.

ENGLAND-SOUTH COAST.

Time Signal for Plymouth Sound.—For the purpose of giving Greenwich mean time to vessels desirous of ascertaining or verifying the errors and rates of their chronometers in Plymouth Sound, a time signal is daily shown at one o'clock P. M., by the instantaneous collapse of a cone suspended near the top of the flagstaff in the redoubt on Mount Wise, Dev-

onport.

This time signal is not made as usual by the dropping of a ball, but by the collapse of a cone, which, when not in use, hangs in a closed state on the flagstaff. As a preparatory notice to the observer, at three minutes before one o'clock the cone is extended to its perfect shape, and at the instant of 1 P. M. of Greenwich mean time it collapses. Again, at two minutes later, it is once more extended; and at the instant of 1h. 5m. P. M. it again collapses. The second collapse is made in order to verify the first, or in the event of its not having been noted by the observer.

The instant of Greenwich mean time is obtained by means of a chronometer, brought from the observatory of Mr. Cox, optician, in Forestreet, Devonport, by whom it is compared, immediately before leaving, with a good regulator clock by Arnold; it may, therefore, be fairly depended upon to within one or two seconds of time. This time signal is not made on Sundays; and the present arrangement is only temporary until a connection is established by electric telegraph with the royal observatory at Greenwich.

The cone is of canvass, $4\frac{1}{2}$ feet in diameter, and painted black. It is suspended below the flag on the flagstaff, at an elevation of 175 feet above the mean level of the sea, and its collapse may be seen from most parts of Hamoaze, over the whole of Plymouth Sound, and from those parts of Catwater used by sea-going ships. It may also be seen in clear weather with a glass at a considerable distance outside of Breakwater, when bear-

ing between N. by W. and N. by E.

Mount Wise is the general signal station of the port, and may be known by its southern green slope; also from its proximity to St. Stephen's church, which has a remarkable sharp spire. The position of the flag-staff on the Mount is in lat. 50° 22′ N., long. 4° 10′ 15″, or 16m. 41s. west of Greenwich.

JOURNAL OF MINING AND MANUFACTURES.

A NEW DESCRIPTION OF GUN FOR GOVERNMENT.

THE Mersey Steel and Iron Company of Liverpool have just completed two guns for the government of an entirely new design as regards shape. They are constructed of wrought iron, and manipulated by the tilt hammers. They are 9 feet 6 inches in length, and in shape are about double the thickness from the butt to the trunnions, where they suddenly taper to the muzzle. In weight they are about 4 tons 3 cwt., and although only $6\frac{1}{2}$ inches in bore, they are intended for 100 lb. shot. They are evidently intended as an experiment, as the venting and sighting are to be completed at Woolwich. One of the guns has already been despatched. The external portion of them is highly polished, which in some measure shows the excellent texture and quality of the metal. It has been suggested that the government have been induced to give this order to the Mersey Steel and Iron Company from the fact that, at the testing of the 41 inch wrought iron plates at Portsmouth, those sent by this company far exceeded in strength all the others, one plate having received 17 shots without any material injury.

ORDERS FOR NAVY SHOES.

The Shoe and Leather Reporter says that the contract to furnish the United States marine corps with 6,000 pairs of sewed bootees, more or less, was awarded for the current year to Henry Newton, of North Weymouth, Mass., at \$1 87½ per pair. Our cotemporary adds:

This rate was much less than that of last year, which was \$2 30. The standard is a high-cut sewed shoe, both upper and sole being made of oak-tanned leather. The rate of this contract was considered very low at the time; but the great decline in prices of all kinds of stock and work now makes it very remunerative. Mr. Newton employs about 300 men, and is turning out from 1,500 to 1,800 pairs of shoes per week.

The contract for low-cut shoes, for sailors' use, was awarded to a Philadelphia house, for one year from July 1, 1861. The rate we have not learned, but it was probably somewhat under that of the previous year, which was about \$1 42. These shoes are all first-class, no others being accepted.

Great corruption has at times existed in the marine department, and third and fourth quality shoes have sometimes been used; but the efficiency of the present quartermaster of the marine corps, W. B. Slack, has remedied these evils.

THE INTERNATIONAL EXHIBITION OF 1862.

The ground is broken at Kensington towards erecting the series of buildings required for a great international exhibition to be held next year. A deed of guarantee upon the security of the names appended, to which the Bank of England will advance a quarter of a million of money for the necessary expenses, is in course of signature. It already bears the names of persons who have made themselves liable for a sum of £243,000; others have yet to sign who will bring up the total to £383,000. The charter of incorporation has been issued, and in little more than twelve months from the present time we shall probably be in a position to an-

nounce the opening of the great exhibition of 1862.

The building for the display of 1862 differs in many essential particulars from its predecessor. It will be much larger, more commodious, much more imposing in its exterior, while from without its aspect will be of almost impressive magnitude and grandeur. Glass and iron are no longer to be the chief features in the design. Externally they appear only to be used where lightness with ornamental effect is needed; and, therefore, when they are introduced with these ends in view they are managed with a good taste and architectural effect which, viewing the design as a whole, makes it one of the most beautiful of the kind that has probably ever been reared. This remark as to the comparatively limited use of iron and glass of course applies only to the exterior. inside, as heretofore, will be entirely fitted with iron columns and girders, but arranged in more gothic form and style, and with a keener view to picturesque effect than in 1851. The exhibition building of 1851 occupied in all nearly 23 acres; that about to be erected will cover a little over 26. The flooring space in 1851 was just short of a million feet. In the proposed building there will be 1,140,000, but, as it is intended to exhibit machinery and agricultural implements in a wing especially built for the purpose, the space occupied in 1851 by these classes will be at the disposal of the commissioners for other works, so that practically there will be some 500,000 feet of flooring more in 1862 than in 1851. The greatest height in 1851 was 160 feet, and the main nave running from end to end was 60 feet high by 72 wide. The greatest height of the proposed building will be 260 feet, and the nave will be 1,200 feet long by 85 wide and 100 feet high. The total length of the first exhibition building was 1,800 feet by 400 broad. The dimensions of the present are to be 1,200 long by 700 broad, exclusive of the space set aside for the display of agricultural implements, which is, in rough numbers, 1,000 feet long by 220 broad. The contractors' price in 1851 was £80,000; in this instance, £200,000, though in reality it will cost £300,000, but the payment of the extra £100,000 is conditional on the gross profits exceeding £500,000, as they did in 1851.

The building will be erected at Kensington, in front of the new grounds of the Horticultural Society, which they will enclose. Externally the building will be 1,200 feet by 700, though the ground plan shows that in some parts the width is diminished to 500 feet. The average height

will be 100 feet, nearly 60 of which will be solid brickwork.

A Resolution relative to the exhibition of the industry of all nations, to be holden in London in the year eighteen hundred and sixty-two.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be and he hereby is authorized to take such measures as shall to him seem best to facilitate a proper representation of the industrial interests of the United States at the exhibition of the industry of all nations, to be holden at London in the year eighteen hundred and sixty-two; and the sum of two thousand dollars is hereby appropriated for the incidental expenses thereof.

Approved July 27, 1861.

SUBSTITUTE FOR PLUMBAGO.

In a paper presented to the Royal Society by Professor Crace-Calvert, an interesting discovery was announced—that from cast-iron a substance is procurable which is a substitute for plumbago. The professor soaks cubes of cast-iron in weak acid—vinegar being the most suitable—until the iron is dissolved out and the carbon remains. By this process the cubes lose in weight, but not in dimension, and retain their form unaltered; but the quality is changed, and it is as easy to draw lines with one of them as with a lump of plumbago.

CALIFORNIA ACADEMY OF SCIENCES -- COAL.

We learn from the *Mining and Scientific Press*, (California,) that a meeting of the members of the above institution was held in San Francisco on the 15th of May, at which Professor Blake gave an interesting description of the coal regions of Monte Diabola, accompanied with specimens of the coal. The veins are rather thin, but the coal is good bituminous. The fossils of the region belong to the tertiary formations.

Professor Whitney is of opinion that the coal was formed from accumulations carried by eddies and deposited in still water.

A considerable quantity of this coal has been taken to San Francisco, and it has tended to reduce the price of wood and the foreign coal. A plentiful supply of wood and coal in California would tend greatly to facilitate quartz-mining, by enabling the machinery to be operated by cheap steam power. Coal will also make California a great manufacturing State.

BORAX MINERAL.

Among the minerals found associated with the native copper of Lake Superior is one very hard and white, resembling marble, called "massive datholite," first noticed by Professor T. D. Whitney, in Silliman's Journal of Science, in 1859. It contains over 20 per cent. of boracic acid, and will, therefore, prove valuable for the manufacture of borax. Experiments recently made by Dr. Keep, and repeated by Dr. Hays, of Boston, prove that this mineral may even take the place of borax in many most important applications, without any previous chemical change. This might have been inferred from the fact that it contains nearly one-half as much pure borax as is found in the commercial boracic acid.

ALUMINUM IN GREENLAND.

The Edinburgh Courant states that two Danish vessels have sailed from Leith for Greenland, for procuring cargoes of cryolite—the mineral from which aluminum is obtained in largest quantities. Several very valuable minerals are obtained from Greenland. Plumbago is abundant in these regions; but the cryolite is the most important of Greenland's products, because aluminum is daily increasing in favor, as a most beautiful metal, capable of superseding silver for many purposes.

IRON PLATES FOR IRON-CLAD SHIPS.

An enormous furnace is erected, in which the iron is heated into a molten mass, and thence conveyed by steam-power in a truck on a tramway to the rollers, between which it is drawn out to the proper size and consistency. Previous to this, however, the metal has had to undergo an elaborate process. Originally each plate consists of 96 pieces, each about $\frac{1}{4}$ inch thick, and these are welded together one after another till they form either two or four solid lumps. In this state they are put into the furnace, and when the plate finally comes out from between the rollers it is only $4\frac{1}{2}$ inches thick. The power of resistance of such a dense mass of metal must be immense. Of course, the iron used is the very best. A plate of eight feet by six feet weighs about three tons.

The making of these plates has just been commenced in Sheffield, England, by Messrs. John Brown & Co., at the Atlas Steel and Iron Works, being the first manufacture of the kind in Sheffield. We understand that the plates were previously made at the Pargate Iron Works. Messrs. J. Brown & Co. have been entrusted by the British government with a very large contract for the construction of these plates for the armor-clad war ships.

THE MAUVE AND MAGENTA COLORS.

This general term originates in the name of the inventor, Mr. W. H. Perkins. In it are included Mauve, Magenta, Solferino, Azaleme, Roseine, Violine, Fuchsiacine, and those other beautiful varieties of color which are produced by our dyers in silk, wool or cotton.

We never before possessed any tint in which there was so much depth or intensity, with so little of that glare which becomes offensively obtrusive. The colors, too, are absolutely new; they are neither the rose, the violet, the peach, nor the blossom in which our mothers prided, but they are those with something superadded. The dyed surface has a power peculiarly its own, of separating two or more rays from the source of all color, light, and of sending them off in a most harmonious combination.

The Mauve and Magenta are permanent colors. Light does not bleach them; the weaker acids do not stain them; the color is dependent on the oxidation of the base of it; whereas, in nearly all other colors, the action of oxygen is to destroy the color.

CANADIAN TIMBER FOR FRANCE.

A contributor to the January number of the "Annales Forestieres et Metallurgiques," a Parisian magazine of a semi-official character, writing under the heading of "Les bois de Canada," speaks of the decline of the timber exports of Norway, and of the impossibility of obtaining from thence the wood necessary for manufactures in France, and says:

"Everybody knows that our former colony is, so to say, a vast forest of four thousand leagues square, possessing as means of transit magnificent lakes and rivers, and in which whole armies of wood-cutters, or 'lumberers,' as they are called, cut down every year from eight to ten millions of cubic metres of timber, the greatest part of which is exported to the United

States, and more particularly to England."

He goes on to argue in favor of exchanging for Canadian lumber the staple products of France, her wines, her porcelain, her silks, woollens and cottons, and above all, her "tabacde-eaporal," which, he remarks, is "the delight of French Canadians."

THE TELEGRAPH IN PERSIA.

In a late number of a Persian newspaper called the Vėkaya we have an account of the opening of a telegraph line (Morse's) between Teheran, the capital of Persia, and Tabreez, on or near the Urumia lake, four hundred miles distant. It follows the route of caravans. The inauguration came off on the 21st of January last, on the esplanade of the imperial palace, in the presence of the young sovereign, NACIR EDDINE, all the dignitaries of the court and thousands of spectators. Questions were sent to Tabreez, and, when answered, the replies were repeated aloud amidst the joyous cries of the people and salvos of artillery. News that required twelve days ordinarily for transmission now came in a few minutes, much to the astonishment of the enthusiastic and wonderloving Persians. This miracle has been brought about by the Minister of Public Instruction, who is the uncle of the Shah, and by the director of telegraphs, Ali-Kouli-Vekan, both of whom were publicly honored on the spot with princely robes, India shawls, daggers ornamented with diamonds and the cordon of the lion. We presume our friend Morse will in due time receive his share of the honors from NACIR EDDINE SHAH.

BASSWOOD.

In the United States, basswood is used to a considerable extent for seats of chairs, insides of drawers, parts of fanning-mills, and many other uses for which it is better adapted than almost any other wood. It is both light and strong, works easily and is not apt to split.

Basswood is one of the most abundant woods in Canada, but it has so far received little or no attention in commerce. The Quebec *Advertiser* urges that efforts be made to promote the export of basswood lumber, and also the manufacture for export of wooden-ware made from bass-

wood.

In England a great business is carried on in the manufacture of white-wood ware, or Tunbridge-ware, and for such purposes, any wood which will "dry white" is used—the principal kinds being "chestnut"—i. e., horse-chestnut, a very different wood from the common chestnut, (castanea vesca)—and lime, or, as we call it, basswood. Referring to this, our Quebec contemporary considers that a good business might be done in exporting this wood to England.

For use in wooden-ware this wood must not be exported in logs, as in that state it can only be employed for the upper timbers of houses, ships, etc. But it must be exported in the shape of boards, inch, half-inch, and even as thin as the eighth of an inch, for veneering. The great object is to get the wood to dry white, and to secure this, it must be sawn quite fresh, and before the sap has had time to ferment, and thus discolor the wood. The boards are taken from the saw-mill or pit as fast as they can be cut, hung up under shelter from the rain, in an open shed, with a free draught of air, (not in piles,) until so thoroughly dry that there is not the least probability of their becoming mildewed. There would be still more profit to the Canadians if they themselves should convert their basswood into articles of wooden-ware, with which Canada probably could supply the world.

FRENCH SCHOOL OF ART.

The French Central School of Arts and Manufactures is a remarkable one, and deserves a notice at length. It is under the direction and patronage of the State, and requires three years attendance from each pupil. The conditions under which a youth is admitted are strict enough, and occupy four columns of the Moniteur. We imagine there is not a professor in the best of our colleges who could pass the requisite examination to enter this school, so extensive, minute and difficult is the programme. None but a most skillful algebraist, geometrician, (descriptive, analytic, &c.,) architect, mathematician, draughtsman, physiologist, physician, chemist, anatomist, understanding all the divisions of each branch of these sciences, (more than four hundred in number,) must write on these various subjects, and also be examined orally to the satisfaction of the examiners. The whole expense of tuition is seven hundred and seventy-five francs per annum, and foreigners as well as natives are admissible. The questions in chemistry alone would puzzle our best instructors, and as to physiology, we think a good many clever men would find it difficult to explain clearly and promptly the questions. Division of functions, absorption and exhalation, digestive apparatus, the chemistry and mechanism of digestion; apparatus of circulation, its mechanism; the lymphatics, the respiratory apparatus, its mechanism and chemistry, its phenomena, animal heat, (the theory of this not yet settled,) structure and functions of the principal glands, structure and functions of the nervous system, structure and functions of the organs of sense, the vocal apparatus, osteology, structure and chemical composition of the bones, their articulation; the skeleton, the muscular system, structure and functions; classification of the animal kingdom, divisions, special characters of mammals, birds, reptiles, fishes, insects, annalides and acephala; botany, roots, branches, leaves, flowers and fruits, and elucidations of the natural method of Jussien, are some of the divisions of one branch of inquiry. And yet young men as low in years as seventeen are expected to afford the greatest number of applicants for admission to this very school. This subject is suggestive—very.—N. Y. Evening Post.

CHAMBERS OF COMMERCE AND BOARDS OF TRADE.

Monthly Meeting of the Chamber of Commerce of New-York, Thursday, August 1st, 1861.

THE regular monthly meeting was held Thursday, Pelatiah Perit,

Esq., President, in the chair.

Mr. John Ewen, President of the Pennsylvania Coal Company, and Mr. ROBERT H. McCurdy, of No. 45 Park Place, were elected members of the Chamber.

In the absence of Mr. Opdyke, Chairman of the committee appointed to wait upon Congress with the memorial passed at previous meeting, Capt. Marshall stated that he had a conversation with the Secretary of War, who said he had already sent his engineers to New-York to ascer-

tain what was necessary to be done.

Ocean Mail Steamers .- Mr. DAVID OGDEN moved that the President be authorized to sign the following memorial:

To the Hon. Montgomery Blair, Postmaster-General of the United States:

The undersigned, members of the Chamber of Commerce of the city of New-York, respectfully represent that it is highly for the interest of the commercial community of this city that the mails from this country to Europe be transmitted by the steamers of the Ocean Steamship Company, which make their passage in the shortest time and with the greatest certainty. They therefore respectfully request that the Postmaster-General of the United States will cause such mails to be transmitted by the steamers of whichever company is able to make the most expeditious as well as reliable mail service.

Mr. A. A. Low objected to the Chamber committing itself upon this subject, as the course suggested might prove very detrimental to our own steamers. It was by large subsidies from the British government that the Cunard line was enabled to keep up the fastest ocean steamers, and it was their boast that they had driven off our steamers by such means. It was notorious that the fastest vessels could be run only by aid of government patronage. The effect of this resolution would be to throw the whole mail service into the hands of the British steamers, and to take off entirely American steamers, of which we had but very few, and they not well sustained.

On motion of Capt. Marshall, the memorial was laid on the table, to be taken up at a future day.

Revenue and Internal Tax Bills .- Mr. A. A. Low offered the following:

Whereas, The government of the United States is engaged in a contest for the suppression of rebellion and for the maintenance of the integrity of the Union, which is destined to make a large demand upon the pecuniary resources of the country, and the demand must chiefly be met by means of repeated loans:

Resolved, That in the judgment of this Chamber, the success of the proposed loans will depend upon the enactment by Congress now in session, of revenue and internal tax bills adapted to the existing emergency, or that of the government; or that if the government should succeed in procuring money without making wise provision for the reimbursement of principal and interest, it will be upon terms discreditable to the national name and prejudicial to the national interest.

It was in view of the reluctance of many members of the Senate to pass the tax-bill now before them that he (Mr. Low) offered his resolution. There seemed to be a much greater willingness to spend the public money than to be taxed for its repayment, and he hoped that this expression of opinion, going from the Chamber of Commerce, would stimulate Congress to pass a bill that would establish the national credit.

Mr. R. Lathers approved of the motion, and wished to amend by appointing a committee of five to present the resolution, and aid Congress in the supervision of any bills before them for revenue and internal tax. In the hurry of legislation he feared that a great many crudities would be incorporated in the measures now before Congress. It was proposed to impose an income tax—a measure never resorted to, even in Europe, except as a last resort. He considered that that bill, as reported, would work a great injustice to the mercantile community, and to those who depended upon their salaries for a support, while (as evidently was intended) it would free the western lands and property generally in the interior.

Mr. ROYAL PHELPS doubted the policy of sending committees to Congress, except on important subjects, and such as were intimately connected with the business of the Chamber. When too frequently sent,

they lost their force and were not well received.

Mr. Low thought that if the Chamber could not give a free expression of opinion on subjects so important to commercial interests it had better disband. The Chamber of Commerce, representing the commercial community, should say to Congress that if they wanted an extraordinary amount of money, there must be some measure passed that looked to payment, and thus support conservative action on the part of the government.

Mr. Jonathan Sturges hoped the resolution would pass for the pur-

pose of encouraging Congress to enact the tax bill.

Mr. S. De Witt Bloodgood said this was an eventful moment in our history, and we should live or die by our valor and money. With all respect for the gentlemen composing the government, he did not think they were more learned or careful than men not in the administration; nor did he think the exertions of the Chamber of Commerce would fall to the ground. He had studied its history, and always found that the merchants of New-York had been foremost in support of every project for the glory and interest of the country. Whether received well by politicians at Washington or not, New-York was the bank from which the money must come, and why should not those who were ready to sacrifice lives and fortunes be heard? He thought that the merchants ought to express themselves freely.

The amendment by Mr. Lathers was lost, and the resolution by Mr.

Low was carried.

Mr. C. H. Marshall moved the following amendment:

Resolved, That, in the opinion of this Chamber, the tariff bill now under consideration of Congress should be framed so as to produce revenue only, and without regard to protection.

He thought that on many articles the duty was so great as to amount to a prohibition. Certainly such a tariff would diminish instead of increasing the revenue.

Mr. Samuel Hotaling opposed the resolution, stating that the great

productive interests of our country required protection and the fostering care of government, and it was difficult to draw a line between a tariff for revenue and one for protection. Any measure would be unhealthy which did not have in view the development of the manufacturing and agricultural resources of the country.

The resolution passed, and was ordered to be forwarded, together with

Mr. Low's resolution, to Congress.

The Chamber then adjourned.

Special Meeting, Wednesday, August 7, 1861, of the Chamber of Commerce of New-York, for the reception of Hon. J. A. Wright, formerly Governor of the State of Indiana, and late United States Minister to Prussia.

The Chamber of Commerce, August 7th, gave a reception to Hon. Joseph A. Wright, of Indiana, late minister to the court of Prussia, which was attended by a large assemblage of members.

Pelatian Perit, the president, occupied the chair, and introduced

ex-Governor Wright, who was received with applause.

He said the Chamber of Commerce was known for its patriotic course all over the world. He had returned to his native land after an absence of four years. He belonged to an old school of politicians, who acknowledged only the sovereignty of the government. That government had protected him at home and abroad, and to it he owed his allegiance. This was no time to talk politics or criticize administrations. question now is, "How shall the government be preserved?" The government is misrepresented abroad, and our institutions are attacked by the foreign press, influenced by mercenary men. The heart of Germany, he said, was slow to move, but when the popular heart was really enlisted in a subject, there was no people more efficient in aiding a cause. through Germany he had found a strong feeling in favor of this country. He had received not less than five hundred letters from different persons desiring to come to the United States to help them, and he had to put up over his door that he did not keep a recruiting office. After a four years' residence, he had come to the conclusion that the German government was making faster strides toward free institutions than any other in Europe, and that they look to the condition of our national Union probably with a deeper interest than any other country.

The speaker continued: I do not think I am going out of my position by mentioning that when I left his majesty, the King of Prussia, his last words to me were these: "God grant that you may be able to sustain the laws and the institutions of your country." That is the sentiment of the German nation. Do not misunderstand me. From the connection of that government with the other governments of Europe, you must not look for them to lead off before others. There is a jealousy in the governments of Europe against us. You may have other enemies to fight than those of your own country. Be not too cheerful; this contest for human liberty and for the principles of your fathers will meet with enemies abroad, under one name and another. All I can say is, that we have got to help ourselves if we expect others to help us. If you expect

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any enlightened aid from the governments of Europe, you have got to

show firmness, energy and victory in this country.

If, in my intercourse with foreign governments, I have learned any one fact, it is this, that, as I have been taught from my childhood, and as we are so fond of repeating but often overlook, that in our union is our strength. You know that in the government of Prussia there has been some difficulty in reference to the protection of American citizens from impressment into the army, but always when their release was asked as American citizens they were given up. But no sooner had these difficulties come on than I received information every day of the impressment of these men. But when the month of May came around and showed the union of the loyal people of this country, then I could see the feeling rising there, as plainly as the mercury in a thermometer might be seen to rise, that there was a government on this side of the water for which they had a respect. It is within the last few months that the law was made, that the government would claim no control over a person who should be absent from that country ten years, though he returned. I name these things to show that in our union consists our strength.

After these remarks permit me to say, that if we desire or expect encouragement or aid from the governments of Europe we have got to show them that we have strength at home. You may conceive my mortification when I received the news of what was supposed to be our disaster in Virginia. I believe there is not a government of Europe that has had a contest with her own people that has not been beaten at the first battle. I have surveyed the whole ground, and have come to the conclusion that this calamity has been sent us that we may know where is our weakness and where our strength. I regard it as calculated to nerve and incite our people to powerful efforts in behalf of the government, and to show us where our real danger is. You may ask me the question, What is to be the result of this? What is our duty? You have called me here—you must take my opinion. I speak as an American citizen; you may take it for what it is worth. The Southerners may say, as Abraham said to Lot, "Let there be no strife between us, between my herdsmen and thy herdsmen; turn thee to the right or left, as it pleaseth thee." I apprehend old Abraham would never have given this advice to Lor had he interfered with his household, and attempted to tear down the ark of the covenant.

We say now, Give us back the government of our fathers, put back the old flag upon the forts, let the laws have supremacy, and then we will talk about going to the left or to the right; then we will hear; but we will hear nothing from those who are attempting to pull down the pillars of the temple that was reared by our fathers. You may ask, What will be the result of this? How is it our duty to act? I know one thing I can do. I go home to fill my place as a Western man. I go home forgetting every thing but my country. I go home saying, as I say to you, that we ought to be willing to suffer and lose millions of money and many lives, sooner than submit to this infamous slander of the so-called president of the Confederate States, that your fathers and mine formed a confederation of States to be broken up at the word of disappointed politicians, without self-preserving power in the government. I belong to that class of men that have been taught from childhood—and if there is any thing I believe it is this—that we never can be two peoples—we are one or we are nothing.

I believe we can never have peace except as one people. I am willing to give my voice and means, and the influence of whatever position I may be placed in, to maintain the supremacy of the Constitution and the laws of the country, and I shall not ask, What is to be the result of this? when I see my country divided, and when I see an effort made to destroy this

government, the only hope of humanity.

Mr. President, I have witnessed, during my absence abroad, the effect of this secession movement, and I never have believed, in the midst of all these difficulties, that there existed any serious division among the people of this country, when left to themselves, in relation to the principles of our government. We talk of the United States flag, and I have seen many incidents showing the love of its countrymen for it; but a scene that most touched me was one in the city of Berlin, where a dying mother, with an infant at her breast, when her husband and child were before her, said, as a last request, "Bring me the flag and wrap it around me, that I may die in it." Do you tell me of a people that have this love and respect for their flag, that you can crush out this love by any mercenary motives? You may say, standing by the wayside, I have lost all I have in the world; you have lost nothing if you have your government; your property, your wife, your children are nothing in comparison with your country, the hope of humanity every where. Do not tell me you have lost your thousands; give it all freely, as you have done, to your credit.

You are known every where for your liberality, and our three hundred thousand men will never come back until this government is sustained, unless this is the merest myth of a government that ever existed. To sustain that flag let your money, your capital, be pledged; and continue to show the stability, the sternness, the decision that the association you so worthily represent has shown. Let consequences take care of themselves. As has been well said, "One man right, and heaven on his side, will whip the world." It is a majority for one man to be right. We know we are right; we know our path of duty; we know every step we have to take, and, with steady nerve, all we have to do is to march on, until we shall establish the laws of this country and sustain the supremacy of our institutions. I am willing to celebrate the anniversary of my country, the Fourth of July. I am willing to hold in reverence many days bright in our calendar, but a brighter day will be that when we have peace in our country. But pray God let it be a permanent peace; let it be a peace established upon principles, and never may it come at the sacrifice of the principles of our fathers.

On motion of Mr. Gallatin, a vote of thanks was passed to Governor Wright for his able and patriotic address.

Most of the members were then introduced to Mr. Wright, after which the meeting dispersed.

FOREIGN CORRESPONDENCE.

OF THE MERCHANTS' MAGAZINE AND COMMERCIAL REVIEW.

London, August 3, 1861.

The chief topics of moment during the past month in this metropolis have been the war in America, the new loan for India, the bank rate of discount.

The directors of the Bank of England, at their meeting, August 1st, reduced their minimum rate of discount from 6 per cent., at which it was fixed on the 16th May, to 5 per cent. This reduction had been generally anticipated, from the large amount of gold daily sent into the Bank, the reduced price of money and its abundance in the open market, and the generally inactive state of trade. The movement, therefore, produced no effect on the value of the funds. The joint-stock banks have reduced their interest on deposits to 4 per cent., (at the London and Westminster, 3 per cent. on sums below £500,) and the discount houses to 4 per cent. for money at call, at 41 with seven days' notice. The inquiry for money at the reduced rate has been somewhat more active. Some of the leading discount houses are charging 5 per cent., but other establishments are taking first class bills at $4\frac{1}{2}$ and $4\frac{3}{4}$. The rate of interest now adopted by the Bank is the same as prevailed in April (five per cent.) and November, 1860, when the bank reserve of bullion was much larger than it is now. There has been a gradual reduction in the bullion fund from eighteen millions sterling, at the close of the year 1858, to £12,196,000 at this date. In the year 1859, this reserve ranged from £18,560,000 at the opening, to £16,250,000 at the close; the rate of interest at both periods being 21 per cent. In the year 1860 the range was from £15,350,000, at the opening, gradually down to £12,580,000, at the end of December; the rate of interest rising in the mean time from 3 to 6 per cent., and Consols falling from 95 to 921 in the London market.

Notwithstanding the conservative management of the Bank of England, the Bank of France has, during the same period of three years, exhibited a stronger position, viz.:

	BANK OF ENGLAND.		BAY	K OF FRANCE.
	Bullion.	Rate of Disc	3.	Bullion.
1858, December,	£18,920,000	 21		£21,030,000
1859, April,	17,640,000	 31		21,750,000
" July,	17,940,000	 21/2		22,400,000
1860, January,	15,880,000	 3		21,370,000
" April,	14,640,000	 5		21,410,000
" November,	13,310,000	 5 and 6		17,830,000
" December,	12,650,000	 6		17,260,000
1861, February,	11,570,000	 81		15,114,000
	12,196,000	 5		15,500,000

While the London rates of discount range from $4\frac{1}{2}$ to 5 per cent., on the Continent money is much cheaper, as may be seen by the following quotations from nine cities:

3	Bank I	Rate of	Discount.	Open Me	arket Rate.
Paris,		5 per	cent.	 44	per cent.
Vienna,		6	66	 51	" "
Berlin,			**	 21	"
Frankfort,			46	 2	
Amsterdam,			66	 3	66
Turin,			46	 5	46
Brussels,			**	 3	"
Hamburg,			66	 23	66
St. Petersburg,		7	"	 	**

The British Board of Trade returns for the month of June, 1861, show that the exports of home produce and manufactures for the month were again upon a much larger scale than could have been expected, reaching £10,362,893, which is more by 12 per cent. than in the same month of last year, though less by 3 per cent than in June, 1859. For the first six months of the present year the total has been £60,143,425, being only 3 per cent. less than last year, and 4 per cent. less than in The export trade with the United States is shown to be now completely paralyzed; but the falling off in that direction is fully compensated by an increase in other quarters. With regard to imported commodities it appears that the arrivals of grain, although excessively large, were not quite so heavy as in the preceding month. Their value, including all descriptions, may be estimated at upwards of £3,500,000, while that of the May importations was about £4,000,000. During the first six months of the year, the returns for which are now completed, our importations of grain of all kinds have amounted to about £21,000,000, against about £9,500,000 in the corresponding half of 1860. As respects the consumption of other articles of food and luxury, the figures for the month of June show a falling off under every head except those of cocoa and wine.

The exports of British and Irish produce and manufactures for the month and for six months of three years have been as follow:

	Month of June.	Six Months.	Average.
1859,	£10,665,891	 £63,003,159	 £ 10,500,526
1860,	9,236,454	 62,019,986	 10,336,664
1861,		 60,143,425	 10,023,904

The British navigation accounts show that 929,055 tons of shipping entered British ports during the month with cargoes, against 831,379 tons in the corresponding period of last year. Of 378,637 tons under foreign flags, 130,278 tons belonged to the United States, showing, however, a decrease under the stars and stripes as compared with 1860. The increase took place under the British, Swedish, Norwegian, Prussian, Hanseatic and Greek flags. Of the total tonnage entered 182,155 tons, irrespective of nationality, arrived from ports of the United States, the next largest amounts of tonnage being from Russia, India and Canada. Of 1,027,076 tons cleared outwards, with cargoes, 145,806 tons cleared for French ports, the next largest amounts of tonnage having cleared for Baltic and North Sea ports, India and the United States. The coasting trade shows 1,429,964 tons of shipping entered inwards with cargoes,

including their repeated voyages, about one-third of the whole being engaged in the intercourse between Great Britain and Ireland.

An official statement lately published of the value of the exports from the twelve principal ports of the United Kingdom during the past year shows the relative progress or retrogression in the trade of each. The aggregate increase is 4 per cent. over 1859, but some ports figure for a more considerable augmentation, and others exhibit a falling off. The export trade of London presents an increase of a ½ per cent.; Liverpool, $4\frac{3}{4}$; Hull, $11\frac{3}{4}$; Bristol, $7\frac{1}{4}$; Southampton, $6\frac{1}{2}$; Leith, 18, and Glasgow, $\frac{1}{4}$. Newcastle has been stationary. The ports that show a diminution are, Dublin, 24 per cent.; Cork, $18\frac{1}{2}$; Greenock, 48, and Belfast, 92. The totals of the two latter, however, in 1859, were exceptionally heavy, and the present falling off is merely a return to about their ordinary amount. Subjoined are the exact returns:

Declared value of British and Irish Produce and Manufactures exported from the respective ports to Foreign Countries and British Possessions abroad in the years,

	1859.	1860.	1	1859.	1860.
London	£30,235,924	 £30,837,688	Glasgow,.	£5,394,376	 £5,406,410
Liverpool,.	62,414,341	 65,419,732	Greenock,	1,106,268	 572,702
Hull,	12,980,587	 14,487,676	Dublin,	48,270	 22,192
Bristol,	457,553	 491,192	Cork,	168,252	 136,698
Newcastle,.	1,906,514	 1,903,488	Belfast,	141,175	 10,283
S'tham'ton,	2,499,369				
Leith	872,673	 1.030,680	Ag'regate.	£118,225,302	£122,980,817

Manchester is uneasy under the present prospect of the cotton supply. The secession movement in your States finds some sympathy among manufacturers here, but the tone of public sentiment, both in London and throughout England, is clearly with the Northern States. Mr. John Bright, M. P. for Birmingham, addressed a public meeting at Rochdale on the 1st inst., when, in the course of his remarks, he alluded to the cotton supply question and to the civil war in America, expressing the most profound sympathy with our transatlantic kinsmen in their efforts to maintain the Union and enforce constitutional law. Such views, from a man of his prominence, have great weight. Toward the close of his remarks he said, in reference to recent propositions in England to violate the American blockade in consequence of its reported inefficiency:

"Now, recollect what breaking the blockade means. It means a war with the United States; and I don't think myself that it would be cheap to break the blockade, at the cost of a war with the United States. I think that the cost of a war with the United States would give, probably, half wages for a very considerable time, to those persons in Lancashire who would be out of work if there was no cotton, to say nothing at all of the manifest injustice and wrong against all international law, that a legal and effective blockade should be interfered with by another country. It is not exactly the business of this meeting, but my opinion is, that the safety of the products on which this country depends rests far more on the success of the Washington government than upon its failure; and I believe nothing could be more monstrous than for us, who are not very averse to war ourselves, to set up for critics—carping, cavilling critics—of what the Washington government is doing. I saw a letter the other day from an Englishman, resident for 25 years in Philadelphia, a merchant there, and a very prosperous merchant. He said, "I prefer the institutions of this country (the United States) very much to yours in England;" but he says also, "If it be once admitted that here we have no country and no government, but that any portion of these United States can break off from the central government whenever it pleases, then it is time for me to pack up what I have,

and to go somewhere where there is a country and a government!" If the 33 or 34 States of the American Union can break off whenever they like, I can see nothing but disaster and confusion throughout the whole of that continent. I say that the war, be it successful or not, be it christian or not, be it wise or not, is a war to sustain the government and to sustain the authority of a great nation; and that the people of England, if they are true to their own sympathies, to their own history, and to their own great act of 1834, to which reference has already been made, will have no sympathy for those who wish to build up a great empire on the perpetual bondage of millions of their fellow-men."

The differences in the market price of cotton, on the first of this month, as compared with the same period of 1856 to 1860, are shown as follow:

COTTON.	1856.	1857.	1858.	1859.	1860.	1861.
Upland, fair,	65	 884	 71	 71	 68	 88
Upland, good fair,	67	 87	 78	 75	 71	 87
Pernambuco,	7	 98	 88	 91	 91/8	 91

So that, notwithstanding the reduced supply, prices are now about the same as in 1857. The sales of cotton for the week are 70,000 bales, of which 49,000 are to spinners, 12,000 to speculators, and 9,000 bales for export. Under the influence of alarming news from America, the sales of the preceding week amounted to the enormous quantity of 144,000 bales; of which the spinners took 87,000 bales.

There is at last a decided fall in the stock of cotton at Liverpool, the diminution, though long foreseen, not having previously been at all considerable. This will be seen on reference to the subjoined table, which commences with the month of April, when the American blockade was first threatened:

Stock.	1861. Bales.	1860. Bales.	Stock.	1861. Bales.	1860. Bales.
April 5,			June 7,		1,358,630
May 3,			July 5,		1,298,490
" 24,]		1,200,730		. 1,102,600	1,227,990
" 31,	1,151,010	 1,295,570	19,	. 1,053,710	 1,287,520

In the sixteen weeks over which these figures extend the stock has thus been augmented to the extent of 11,380 bales, while at the same period of 1860 it increased to the extent of 381,480 bales. Last year's was, however, a heavy crop in the United States, and but for the uncertainty attending the future, the stock now in hand would be considered sufficient for all practical purposes. The stock was made up in the following proportions in the first and last weeks embraced in the return:

	Stock, April 5.	Stock, July 19.
	Bales.	Bales.
American,	790,570	 798,660
Surat,	95,040	 187,740
Brazil,	16,590	 22,310
Egyptian,	37,600	 43,570
West Indies, &c.,	2,530	 1,430

The Jamaica Cotton Company have, we understand, directed a quantity of Egyptian seed to be forwarded to Jamaica immediately, having learned from their agent that the peasantry there are extremely anxious to plant cotton with their provisions, but find it difficult to get sufficient seed, so much has been planted. He states that in three weeks' time he has cleared and planted forty acres of cotton, and corn with it, and

fenced in, for planting, six hundred acres—the last at an expense of only £1. He pays 6d. and 9d. a day for women, and 1s. per day for men, and has had to turn away hundreds who applied for work. A gentleman who has been for many years a cotton planter in the Southern States gives the price of a day's labor for a slave, when hired out, 75 cents, or about 3s. 2d. per day; whereas, in Jamaica, the average cost is 1s.

Grain Market.—The aggregate value of the grain importations of the first half of the present year may be estimated at £21,000,000, against £9,500,000 in 1860. Of this total, about £14,500,000 represents wheat and flour—our importations of which, in the same period of 1860, were below £3,000,000. In 1859 France sent us our chief supplies, and contributed about as much as Russia, Prussia and the United States combined, while, from America, the amount was merely nominal. In 1860 Prussia took the lead, Russia was second, and the quantity from France was insignificant. This year America has distanced all other countries, and has sent us nearly as much as Prussia, Russia and France combined—the quantity from the latter being less even than in 1860.

The monthly grain circular from Odessa, under date July 19th, says: "The arrivals of wheat from the interior have continued, during the whole month of June, to be very large, but the condition is unfortunately not much improved. Before these can be made fit for shipment, the products of the new harvest will arrive, and there is no doubt that they

will depreciate the value of the old."

The reduction of the wine duty in Great Britain has hitherto proved a great success, the consumption averaging about 1,000,000 gallons per month, against 600,000 gallons at the old duty. It was anticipated, and very reasonably, that the introduction of claret and other light wines at a duty of 1s. per gallon, while sherry, port, Marsala, &c., paid 2s. 5d., would create an enormous demand for these wines; but the public appear pertinaciously to adhere to their former tastes, and of a total of 5,400,000 gallons cleared in the five months ending 31st May, only 570,000 represents those wines cleared at the duty of 1s.; it is therefore clear that hitherto common French and German wines have not

made much impression.

Trade in France is still dull. There is no demand except for articles wanted for immediate use, and there is consequently much uneasiness prevailing among the manufacturing population. This state of things is attributed to the cessation of foreign orders, particularly from the United States. The harvest prospects are not satisfactory. Flour is one franc per sack higher in Paris. Accounts from Bordeaux state that the vineyards present a magnificent appearance. The grape is filling, and the crop will be abundant, except in those districts injured by the frost. The loss, however, is not so great as it was represented by interested speculators. The plethora of capital in France is evidenced by the fact that the applications for £6,000,000 French railway debentures last week amounted to ninety-five millions sterling. The total allotted to the public is £3,700,000, and the remaining £2,300,000 is allotted to claimants with exclusive rights. The Paris correspondent of the Times says: "Accounts from the manufacturing districts state that French manufacturers in general are severely affected by the suspension of their relations with the United States since the civil war broke out there. They have, in consequence, reduced their hours of labor, much to the loss of their operatives. The manufacturers have adopted this prudent measure, fearing that one of the effects of the civil war will be that many houses in the great towns of America may think it advisable to suspend payment. On the other hand, the Paris papers, which are supposed to represent the sentiments of the government, assert that trade in France has revived considerably within the last three months."

The Journal de Cherbourg states, that it is contemplated to establish a stragetic railway along the coast, so as to make it possible to transport a large body of troops to any part of the coast where the enemy might attempt to land. The paragraph proceeds: "By means of the electric semaphore telegraph, which already encircles our coast, the movements of the enemy may be instantaneously made known to the naval arsenals; the establishment of such a railway would complete the system of defence,

and protect our coast against a coup de main.

An important commercial treaty between England and France has gone into effect this year. Treaties with other powers are in contemplation. The treaty of commerce between Great Britain and Turkey, which is to come into operation on the 1st of October, has been laid before Parliament. Turkish produce and manufactures purchased by British subjects are to be liable to no duty except an export duty of 8 per cent., diminishing annually by 1 per cent., until it be reduced to a fixed ad valorem duty of 1 per cent., to cover the general expenses of administration and control; and the produce and manufactures of Her Britannic Majesty are not to be subject in Turkey to any duty beyond an import duty of 8 per cent., but the import of tobacco or salt is prohibited. There is to be no differential duty on British shipping. The duty of 3 per cent. now levied on articles passing through Turkey by land to other countries is to be reduced to 2 per cent., and after eight years is to be merely 1 per cent. to defray the expenses of registration. No charge is to be made on British produce or goods in British ships passing through the Straits. The "most favored nation" clauses are inserted.

Punch omits no opportunity for a drive at a friend or an enemy. He says: "We doubt if the slowest of slow coaches would ever be able to arrive at any satisfactory conclusion as to whether the Galway Steam Packet Company has made less way in the public estimation with its

LEVER or its (S)crew."

We have received from the custom-house authorities at Canton, through H. T. Davies, of Shanghai, returns of the trade of Canton for 1860. The following is a summary of the whole:

or statement of the material

GENERAL IMPORTS.

GENERAL EXPORTS.

First half-year, 1860, \$5,579,112 at 4s. 9d. \implies £1,325,039 Second " 10,678,511 at 4s. $8\frac{1}{2}$ d. \implies 2,513,899

The trade is carried on by 66 British vessels, with a tonnage of 36,028; in 25 American vessels, aggregate tonnage, 20,236; in 46 sundry vessels, tonnage, 16,898; and in river steamers and lorchas.

The London fire insurance offices have adopted their new scale. In many cases it is higher; the rate for each of the docks, for instance, having been raised from 3s. 6d. to 10s., and for general floating policies

from 10s. 6d. to 35s. per cent. These terms, however, are subject to reductions, in the event of certain requirements being complied with for the improvement of risks, and which are modeled very much on those compulsory at Liverpool. It is stated that in London, while the average of premiums on dock and warehouse policies has been 5s. 6d. per cent., the average of losses has been 12s. 8d. per cent. The increased scale applies to ships in port.

The suspension has been announced of Messrs. Rocca Brothers, an old and well-known mercantile firm, with establishments in London, Naples, Marseilles, Odessa and Genoa. The house has been for two or three months in liquidation, but up to the present time all its engagements had been regularly met. Another failure in the Australian trade is announced, the firm being that of Messrs. W. J. & H. Miller, of Cannon-street, London. The stoppage has been caused by that of their house at Melbourne, Messrs. Miller Brothers. The liabilities are probably not less than £50,000.

COMMERCIAL CHRONICLE AND REVIEW.

Business of the Montil.—Imports.—Exports.—Exports and Prices for July.—Rates of Money.—Specie.—Specie Shipments.—Bank Movement.—The New Tariff of August, 1861.
—Extraordinary Influx of Specie.—Low Rates of Foreign Bills.—Heavy Receipts of Flour and Grain.—Comparative Prices.

The war movements of the month of July continue to affect business operations throughout the country at large. The imports for the month of July at this port were only one-sixth of those for the corresponding month of 1860, while the foreign exports of domestic produce continue large.

The leading feature of the month has been the negotiation of one hundred and fifty millions in behalf of the Treasury Department. This was done through a convention held between the 10th and 17th instants, of the banks of the cities of New-York, Philadelphia and Boston.

The following plan "for assisting the United States Government" was unanimously adopted:

Section 1. An immediate issue to be made by the United States Treasury Department of Treasury notes, dated August 15th, 1861, bearing interest from that date at 7.30 per cent., to the extent of fifty millions of dollars.

SEC. 2. The banks of New-York, Boston and Philadelphia associated to take jointly this fifty millions at par, with the privilege of taking at par an additional fifty millions October 15, by giving their decision to the department October 1; and also at par fifty millions December 15, by giving their decision December 1, unless said amount shall have been previously subscribed as a national loan. It being understood and agreed, that no other Government stocks, bonds or treasury notes (except treasury notes payable on demand, and the Oregon War Loan,) shall be negotiated or paid out by the government until February 1, 1862, should the associates avail of both privileges, or until December 15, 1861, should they avail of the first only, or until October 15, 1861, if they take but the present fifty millions—except that the government may negotiate in Europe, or through subscriptions to the national loan.

The capital of the banks of New-York, Boston and Philadelphia, and the respective proportions under a pro rata division, would be as follow:

	Bank Capital.	Pro rata prop	ortion of 50 millio
New-York,	\$ 70,000,000		\$29,500,000
Boston,	38,000,000		15,500,000
Philadelphia,	12,000,000		5,000,000
It was proposed and finall	y agreed that t	he division s	hould be—
To New-York,			\$ 35,000,000
To Boston,			
To Philadelphia			5,000,000

All the banks of this city promptly ratified the agreement; and subsequently those of Boston and Philadelphia assented. The ability of these institutions, with sixty-five millions of specie, to sustain this important movement, is unquestioned. It is obvious that the money which the government receives is to be spent at home, and thus will not disturb the foreign exchanges. It is to go out at once into the general circulation of the country, in payment for services and merchandise; and, paid to one man, it passes quickly to others. The movement by which it is set in motion is simply a mercantile undertaking on a vast scale, which is to be confined to our own limits, and to give to our own people all its advantages. Indeed, this is peculiarly true so far as New-York and New-England are concerned; for such is the amount of supplies which must be drawn hence, and the number of our troops now in the field, that the amount expended by the government at the North is likely to more than equal what is raised These considerations, coupled with the fact that the balance between Boston and New-York, is heavily in favor of the latter, are sufficient to answer all doubts, as to the ease with which our banks can undertake an operation to the extent of one-fourth of their capital and one-sixth of their loan.

The strength of the New-York Banks is indicated by the following summary:

1861.	Loans.	Specie.	Circulation	. Deposits.	Weekly Clearings.	Sub- Treasury.
Jan. 5,	\$129,625,465	\$24,839,475	\$8,698,283	\$86,454,430	\$ 95,994,868 \$	3,645,500
Feb. 2,	121,907,024	31,054,509	8,099,376	87,879,743	122,138,525	4,328,000
Mch. 2,	121,893,963	34,480,407	8,290,755	89,635,298	126,728,832	9,166,030
Apl. 6,	122,113,496	41,705,558	8,930,141	94,859,810	123,277,671	8,486,494
May 4,	124,610,166	38,054,254	9,296,399	94,977,381	106,413,316	9,761,752
June 1,	118,290,181	37,502,402	8,683,780	90,197,459	88,847,249	11,468,789
July 6,	112,134,668	45,630,025	8,862,799	90,579,753	88,313,230	4,616,620
Aug. 3,	111,719,111	46,226,181	8,585,574	92,229,384	81,415,525	6,738,059
Aug. 17,	108,717,434	49,733,990	8,521,426	92,046,308	80,172,670	4,380,239

We annex the ruling rates for business paper at this date, as compared with the last week in April, May and June:

			22. ent.		July 24. per cent.	
Loans on call, State stock securities,	51	(0)	7	5 @ 6	5 @ 6	4 @ 5
" bond and mortgage,	8	@	9	6 @ 7	6 @ 7	6 @ 7
Prime endorsed bills, 60 days,	7	@	10	6 @ 7	5 @ 6	6 @ 7
First-class single signatures, 4 to 6 months,	8	@	10	8 @ 12	7@9	9 @ 10
Other good bills,	10	@	12	12 @ 15	9 @ .	. (0)
Names less known,	15	(0)	30	no sale.	no sale.	no sale.

The new features of the tariff went into operation from the time of its passage. We give the bill entire, for the benefit of our readers, in this number, pages 235–256. The following section, we fear, will give trouble

in some cases, in discriminating between goods shipped on board the same vessel before and after the 5th day of August, when the tariff was passed:

Sec. 5. And be it further enacted, That all goods, wares and merchandise actually on shipboard and bound to the United States, and all goods, wares and merchandise on deposit in warehouses or public stores at the date of the passage of this act, shall be subject to pay such duties as are provided by law before and at the time of the passage of this act.

The imports for July from foreign ports show a total of only \$3,191,920 dutiable goods entered directly for consumption; and, including seven millions of specie and three millions of free goods, the aggregate for the month is less than fifteen million dollars.

FOREIGN IMPORTS AT NEW-YORK IN JULY, 1858-1861.

ENTERED.	1858.	1859.	1860.	1861.
For consumption,	\$14,013,659	 \$21,681,460	 \$18,759,905	 \$3,200,663
For warehousing,	2,949,166	 3,943,374	 4,462,475	 1,769,636
Free goods,	1,506,027	 1,486,147	 1,594,918	 2,972,054
Specie and bullion,		 175,139	 64,351	 6,996,498
Total entered,	\$18,505,747	 \$27,286,120	 \$24,881,649	 \$14,938,851
Withdrawn,	3,164,538	 2,595,063	 3,593,993	 6,622,454

The official tables show that the foreign imports at this port, exclusive of specie, since January 1st, are only \$85,891,561, against \$141,847,307 for the same period of last year, and \$155,149,912 for the same period of 1859. In this connection it will be interesting to compare the progress of the trade during the last seven months with the same period in former years, in regard to other particulars, and for this purpose we have separated the receipts of foreign dry goods from the imports of general merchandise:

Foreign Imports at New-York for Seven Months, from January 1st, 1858-1861.

ENTERED.	1858.	1859.	1860.	1861.
For consumption,	\$50,334,179	 \$113,511,023	\$ 98,705,594	\$35,191,920
For warehousing,	15,185,419	 23,209,758	25,377,377	30,441,676
Free goods,	12,955,525	 18,429,131	17,765,566	20,257,965
Specie and bullion,	1,815,258	 1,301,082	751,188	32,906,166

Total entered,... \$80,290,381 .. \$156,450,994 .. \$142,599,725 .. \$118,797,727 Withdrawn,.... 25,076,502... 14,110,784 . . 17,909,650 . .

The extraordinary feature as to specie exceeds any previous period in the history of this country. The dry goods for the past seven months are very limited, although the import of general merchandise is less than in the year 1858:

Relative Imports of Dry Goods, Specie and General Merchandise at New-York for the first Seven Months of the last Eleven Years.

Seven Months of	Imports of Dry Goods.	Imports of Gen'l Mdse.	Imports of Specie.	Total Imports.
1851,	\$42,240,217	 \$43,174,714	 \$1,480,476	 \$86,895,407
1852,	34,994,294	 37,215,342	 2,028,248	 74,237,884
1853,	57,421,619	 59,393,895	 1,099,516	 117,915,030
1854,	55,308,993	 58,126,642	 1,606,090	 115,041,725
1855,	34,724,393	 49,008,832	 523,151	 84,256,376
1856,	60,296,946	 72,757,795	 963,500	 134,018,241
1857,	66,716,293	 84,156,030	 5,857,310	 156,729,633
1858,	30,169,358	 48,305,765	 1,815,258	 80,290,381
1859,	71,782,984	 83,366,928	 1,301,082	 156,450,994
1860,	63,362,687	 78,485,850	 751,188	 142,599,725
1861,	31,515,606	 54,375,955	 32,906,166	 118,797,727

The cash duties received at the port of New-York, during the month of July, have been less than for the same period of previous years; they are reckoned, of course, upon the goods thrown on the market. We annex a comparative summary:

CASH DUTIES RECEIVED AT NEW-YORK.

	1858,	1859.	1860.	1861.
In July,	\$3,387,305	\$4,851,243 8	9 \$4,504,066 0	4 \$2,069,590 86
Previous six mos.,.	11,089,112	19,512,181 9	9 18,339,679 3	0 10,585,334 95

Total since Jan. 1, \$14,476,418 \$24,363,428 88 \$22,843,745 34 \$12,654,925 81

The exports show some very singular changes. The most noticeable features are, of course, the great increase in shipments of produce, and cessation in shipments of specie. During no month of the year has this been more noticeable, although we are now comparing with a period of last year when the exports of produce on a large scale had commenced, and were rapidly assuming very large proportions:

EXPORTS FROM NEW-YORK TO FOREIGN PORTS FOR THE MONTH OF JULY.

	1858.	1859.	1860.	1861.
Domestic produce,	\$4,771,962	 \$4,938,065	 \$7,525,713	 \$9,552,789
Foreign mdse., (free,)	70,463	380,782	232,552	 203,325
Foreign mdse., (dutiable,).	277,419	 232,527	 140,949	 260,866
Specie and bullion,	2,801,340	 10,051,019	 6,563,985	 11,020
Total exports,	\$7,921,829	 \$15,602,393	 \$14,463,199	 \$10,028,000
Total, exclusive of specie,		5,551,374		10,016,980

The movement of produce from the interior continues to be very large. The receipts at tide-water of the principal articles of produce, from the opening of the canals to and including the 14th of August, have been as follow:

	1859.	1860.	1861.
Canal open,	April 15.	 April 25.	 May 1.
Flour,bb	ls. 209,796	 372,980	 523,852
Wheat,bus	sh. 696,003	 4,480,923	 11,811,333
Corn, "	1,392,881	 7,642,394	 8,060,289
Barley,	147,194	 75,913	 187,420
Oats, "	2,347,931	 3,547,727	 2,595,028
Rye, "	99,146	 121,967	 387,984

The returns from other lines of improvement would probably show an equally favorable result.

The receipts of foreign gold and silver, and of gold from California, at New-York, and at Boston for New-York account, since January 1, are about as follows:

Foreign gold entered at New-York,	\$ 33,365,000
Foreign gold entered at Boston,	7,396,000
California gold at New-York,	22,250,000

Total income of gold since January 1,..... \$63,011,000

Increased receipts since January 1,..... \$40,569,000

Against same time in 1860:

From California,	21,691,000	
From abroad,	751,000	
		\$ 22,442,000

The shipments of domestic produce for the past seven months are more than double those for the same period of 1858 and 1859.

It is somewhat remarkable that the comparative exports for seven months in each of the last three years foot up about the same, but are made up of very different items. In 1859, forty-three millions of specie were included; in 1860, twenty-eight millions; while in 1861, only three millions of specie have been exported during the whole seven months.

EXPORTS FROM NEW-YORK TO FOREIGN PORTS FOR SEVEN MONTHS, FROM JANUARY 1.

	1858.	1859.	1860.	1861,
Domestic produce,	\$33,352,354	\$33,373,647 .	. \$46,281,575	\$71,030,228
Foreign mdse., (free,)	853,024	1,765,100 .	. 1,860,424	1,888,654
Foreign mdse., (dutiable,)	2,557,844	1,021,890	3,325,061	3,699,329
Specie and bullion,	15,161,455	43,248,991	. 28,143,737	3,260,458

Total exports,.......\$51,924,677 ...\$80,409,628 ...\$79,610,797 ...\$79,878,669 Total, exclusive of specie, 36,763,222 ... 37,160,637 ... 51,467,060 ... 76,618,511

With this heavy influx of gold it is obvious that the foreign exchanges remain at a low price, as in May, June or July. The following were the current rates at the dates named:

	May 22.	June 24.	July 24.	August 24.
London, bankers' bills,	1051 @ 1061	1051 @ 1053	1071 @ 1074	1071 @ 1074
Do. mercantile bills,	105 @ 106	1041 @ 105	$105\frac{3}{4} @ 106\frac{1}{2}$	106 @ 1071
Do. with bills of lading,	$103\frac{1}{2}$ @ $104\frac{1}{2}$	$102\frac{1}{2}$ @ 104	$104\frac{1}{2}$ @ $105\frac{1}{2}$	105 @ 106
Paris, bankers' bills, 5	.45 @5.25	5.40 @5.37	$5.30 @ 5.27\frac{1}{2}$	5.40 @5.27
Amsterdam, per guilder,	39 @ 40	39 @ 398	40% @ 41	398 @ 401
Bremen, per rix dollar,	77 @ 78	754 @ 764	77% @ 78	76 @ 77
Hamburg, per marc banco,.	35 @ 35%	34% @ 35%	35% @ 36	35 @ 358

Prices of certain Articles of Domestic Produce at New-York on the 1st of August, in each of the last five years.

	cucre	01 01	ec euse jee	c got	010.		
BREADSTUFFS.	1857.		1858.		1859.	1860.	1861.
Flour, stand. sup. bbl.,	\$ 6.45		\$4.10		\$4.90	 \$ 5.10	 \$ 4.05
Wheat, wh. west., bush.,			1.12		1.15	 1.35	 1.20
Wheat, red west., "	1.65		1.10		1.00	 1.25	 1.12
Wheat, Chic. spg., "	1.38		85		75	 1.17	 87
Wheat, Mil. club, "	1.45		95			 1.23	 95
Rye, bush.,	1.12		80		77	 811	 47
Corn, mixed west., bush.,			91		80	 62	 45
Cotton, mid. up., per lb.,			125		121	 108	 16
NAVAL STORES.							
Spirits turpentine, gall.,	451		44		451	 38	 81
Rosin, common, bbl.,			$1.52\frac{1}{2}$		1.75	 1.45	 3.94
Provisions.							
Pork, mess, bbl.,	24.25		17.50		15.25	 19.121	 16.00
Pork, prime, bbl.,	19.50		14.121		10.871	 14.25	 10.75
Beef, repacked west., bbl.,	16.50		13.00		12.00	 10.00	 9.75
Butter, State, per lb.,	20		18		18	 18	 11
Cheese, State, per lb.,	9		71		8	 10	 6
Lard, prime, per lb.,	154		117		103	 138	 9
Rice, per 100 lbs.,	5.50		3.50		4.00	 4.621	 5.75
Sugar, fair, refined,	91		55		61	 63	 55
Wool, med. fleece, lb.,	46		40		45	 46	
Whiskey, gall.,	$31\frac{1}{2}$		25		$25\frac{1}{2}$	 21	 164

Prices have changed materially on some articles during the month; thus, flour and grain are a little higher; cotton is two cents higher, and spirits turpentine and rosin have made a very rapid upward movement. The export orders for breadstuffs continue, the most active demand for wheat being for the Continent.

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AND

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