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THE STAR,
nd North-Carolina State Gazette,
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ERMS—Subscription, three dollars per an- —No paper will be sent without at least ollar paid in advance, and no paper discon- ed, but at the option of the Editors, unless all rages are paid. Advertisements, not ex- ing fifteen lines, inserted three times for one dollar, and twenty-five cents for each continu- —All letters to the editors must be post-

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JUST PUBLISHED,
LAWRENCE & LEMAY'S
NORTH CAROLINA
ALMANACK
FOR
1831,

ntaining besides the Astronomical Calcula- , Agricultural essays, miscellaneous articles, l recipes, anecdotes, a list of the officers the government of the United States and of h Carolina, and of the Members of the al Assembly, time of holding the different rts in this State, &c. &c.

Which can be had by the wholesale of the lishers, at Raleigh; of Mr. Arch. Campbell, etteville; and of Mr. Salmon Hall, Newbern; d by the retail, at most of the towns in the ate.

September 16, 1830

By the Judge at Chambers,
23d July, 1830.

State of Georgia.
Richmond Superior Court.

reen Grace Rowell, Compt. and ge L. Twiggs & Valentine Walker, surviving Executors of Edward Rowell, deceased, d others. } Bill for discovery and distribution.

being shown that Mary A. Rowell, Nancy Rowell, Elizabeth Foreman, Milly E. Rowell, Sarah C. Rowell, Benjamin D. Rowell, ah T. Rowell, Margaret C. Rowell, Wil- A. Rowell, Edward H. Rowell, Eliza Wil- son, Catharine Rowell, Sarah Rowell, Ran- h Rowell, Mary Rowell, Dorcas Rowell, Rowell, Mary Davies, Benjamin Strange, y Foreman, Randolph Strange, Edward nge, Hubbard Strange, E. S. Sibley, and abeth his wife, Arthur Westbrook and Ma- is wife, Benjamin Jackson and Rebecca his , Lucy Ball, John Stanly, John Horton and abeth his wife, Jesse Westbrook and Su- ah his wife, William Coombs and Winifred wife, and Nathaniel Stanley, defendants in above bill, reside out of this State; and that es Stanley, jr. resides in the county of Law- ce, in said State of Georgia.

t is ordered, that they severally appear at the term of this Court, on the third Monday in vember next, to plead, answer, or demur, (not urring alone,) to the Complainant's bill, and service of said bill be perfected on them, by lishing a copy of this order, once a week for e months, previously to said term, in some zette published in the City of Augusta; and in some Gazette published in Columbia, in State of South Carolina—in Nashville, in the te of Tennessee—in Montgomery, in the State Alabama—and in Raleigh, in the State of th Carolina.

A true copy from the Minutes.
JAMES McLAWS, Clerk.
uly 29 32 3m

University of Pennsylvania.
MEDICAL DEPARTMENT.

The Lectures will commence as usual on the t Monday in November, and be continued till rch. The arrangement of the Branches is follows:—

tomy, by	*P. S. Physick, M. D.* *W. E. Horner, M. D.*
teria Medica,	*John Redman Coxe, M. D.*
actice of Medi- ine,	*Nath. Chapman, M. D.*
dwifery,	*Thos. C. James, M. D.* *Wm. P. Dewees, M. D.*
mistry,	*Robert Hare, M. D.*
gery,	*Wm. Gibson, M. D.*
itutes of Medi- ine,	*Samuel Jackson, M. D.*

Clinical instruction is given at the Philadel- s Alms House and Pennsylvania Hospital e a week.

W. E. HORNER, Dean,
No. 263, Chesnut street.
Philadelphia, July 31 33 14w

CITY HOTEL.

he subscriber takes this method of informing friends and the public in general, that he has chased of Mrs. Jeter the City Hotel. This ablishment is on Fayetteville street, near the rt House, and business part of the city. It also the Northern and Southern Stage House. e subscriber is happy now to inform the pub- that the improvement of this establishment so far advanced that nothing is lacking in order comfortable accommodation; and he pledges self that every possible exertion will be made render pleasant the stay of all those that may r him with their company. He is determin- to make every effort in his power to enable e who may call on him to say that no se that depends on an inland market is ter supplied. Particular attention will be d to his beds; and his stables will be well plied with provender and an attentive ostler; r shall be well furnished with choice li- rs, and the whole will be superintended by self. Under these circumstances, he flatters self that he shall be able to give pretty eral satisfaction.

JOHN DUNN.
aleigh, May 5, 1830 19 tf

A Teacher Wanted.

ish to employ a Teacher, who can come well ommended, to take charge of a School, ten south-east from Raleigh.

RANSOM HINTON.
ug. 26, 1830 36 5w

Cattle Show and Sale.

ill be exhibited for Show and Sale, at the tol Square in the city of Raleigh, on Mon- the 4th day of October next (being the first of Wake Superior Court)—

Between 20 and 30 Cows, of the first breed country, warranted to be with Calf by olem, a full blooded English Devon Bull.

Also, several year old Bulls of the half breed Napoleon.

This breed of Cattle is highly esteemed in gland—single Cows producing from 10 to 15 of Butter a week; and Mr. Hurlbert, of necticut, who has tried the breed, says he never known any Cows that have given so h rich milk as these, with the same kind of See *American Farmer*, vol. 7, p. 210.

SETH JONES.
ake county, Sept. 16 38 3t

BLANKS
For sale at this Office.

Mrs. John Haywood

Is prepared to accommodate twenty-five or thirty Members of the Legislature. She assures all those who may honor her with their patronage that no exertions shall be spared to render them comfortable. Mrs. H. has a number of detached rooms besides those in the main building.

N. B. The favor of early application is requested.

☞ Mrs. H. continues to receive travellers and boarders by the week, month or year.

September 15, 1830 39 tf

Notice.

By virtue of a deed of trust to me executed by Thomas W. Gregory, of Northampton county, for certain purposes therein mentioned, I shall proceed to sell, on the 15th of October next, at the courthouse of Northampton, for cash, the lot of ground and its improvements, situated at Bryan's X Roads, in Northampton county, and bound by the road leading to Pollock's Ferry on one side, and the road leading to Northampton courthouse on the other side, and extending to the intersection of said road at Bryan's Cross Roads; the said piece of ground being known by the name of Smith's Lots, and being the place whereon the said Gregory formerly resided, supposed to contain between three to five acres.

ANDERSON WILKINS,
Attorney for Joseph H. Bryan.
September 20, 1830 39 4w

SPEECH OF MR M'DUFFIE,
AGAINST THE PROHIBITORY SYSTEM.
House of Representatives, April, 1830.

Mr McDuffie said that, he entirely concurred with the chairman of the committee on Manufactures, as to the expediency of providing for the faithful collection of the revenue; but differing very widely with that gentleman as to the best practical mode of effecting the object, he begged leave to submit the amendment which he had prepared for that purpose. I propose said Mr. McDuffie, to secure a strict and honest observance of the revenue laws, not by arbitrary penalties imposed at the discretion of the officers of the customs, but by rendering the laws themselves so just and moderate and equitable, that the great temptation to evade them which is now held out by the high rate of the duties, will be, in a great measure, removed. As the amendment I have offered obviously opens for discussion the policy of the entire system of prohibition and protection, I will now proceed to offer some considerations to the committee, which I trust they will find not unworthy of their grave and solemn consideration. I shall pass over, with a bare allusion to them, many of the topics which have been heretofore urged on this floor, to show the inexpediency of the system we are considering. The inevitable tendency of this system to destroy foreign commerce, and consequently our commercial, marine and naval power, has been so repeatedly urged; and, on a very recent occasion, with such conclusive proofs and triumphant arguments by my friend from New York, (Mr. Cambreleng) that I will not attempt to add any thing to what he has said on the subject. Neither, Sir, do I propose to go into an investigation of those abstract principles of political economy to which we have so often, and so vainly appealed for the purpose of convincing the majority of the inexpediency and injustice of the course they have been pursuing. That it is equally unwise and unjust to attempt to direct the course of national industry, by Government restrictions—that individual sagacity and interest will infallibly find out and pursue those employments that are most profitable—are positions in which the enlightened writers on the science of political economy, in every part of the world, almost unanimously concur. Yes, sir, it is a singular and striking proof of the soundness of the doctrines for which we are contending, that for the last half century, almost all the philosophers and political economists of Great Britain and France, in the midst of commercial restrictions imposed by their own governments, have boldly maintained the folly and injustice of those restrictions. Their's is the disinterested testimony of enlightened minds, seeking only for truth, and having no motive to pervert it. But I pass that over. Nor shall I now enter into any argument (as I have done in former discussions of this subject) to prove to gentlemen from other parts of the Union, that the interest of a majority of their own constituents would be better promoted by reducing the duties they have been so anxious to increase. I will barely state, that I do most sincerly and conscientiously believe, that, even in those parts of the Union for whose exclusive advantage the existing high duties have been imposed, the interest of nine men are sacrificed where that of one is promoted by them. Nothing can be more clearly demonstrable, in my opinion, than that even in Massachusetts, and Vermont and Pennsylvania, the great mass of the community, the small farmers, and the persons engaged in handicraft employments, are subjected to unjust and injurious burthens, to promote the interest of a comparatively small number of large capitalists. But, sir, it is now too late to urge this view of the subject, and perhaps it would not be very becoming in me, to attempt to school gentlemen from other parts of the Union in what relates to the peculiar interest of their own constituents. I shall, therefore, take it for granted, that the existing system of commercial restrictions has been established by the majority of Congress from a deliberate conviction that it is calculated to promote the interest of their constituents, and that there is no probability that the opinion of that majority will undergo a change. Now, sir, however much I may be disposed to question the rights and the powers of the majority in some other respects, I agree that they have the undoubted and exclusive right to determine for themselves, what will best promote their own interests. How far they have a right to decide upon the interests and rights of others, is quite another question. I shall assume, then, as the basis of the remarks I intend to offer, that the system of prohibitory duties, which aims at the ultimate exclusion of all those articles of foreign merchandise, which the Southern States have an interest in importing, is the fixed and unalterable policy of Congress. I sincerely deplore the fact, but I should be guilty of exciting false and delusive hopes in my constituents, if I did not declare it. Sir, no man who will reflect upon the progress of this system for the last twelve years, can indulge the slightest hope that it will ever be abandoned by those who have imposed it upon us. From year to year the duties have been increased and the system extended, and at each successive enlargement of the circle of monopoly, the majority in Congress has uniformly increased. So far from perceiving any indications of a re-action here, it seems obvious to me that the more odious and oppressive and intolerable the system is rendered to the people of that portion of the Union whose rights it grossly violates, and whose interests it is calculated to destroy, the more determined and obstinate are the majority in adhering to it, and extending its operation. Placing the question then upon the footing on which it is placed by the advocates of this system—conceding to them the right and the capacity to judge of their own interests—yielding the point, as I am compelled to do, that the prohibitory system does really promote what they regard as their true interests, I shall proceed to demonstrate, as I think I can most conclusively, that the interest of the majority thus to be promoted, consists in the absolute annihilation of the rights and interests of the minority.

In this state of facts a very grave and momentous question irresistibly forces itself upon the consideration of this body: how far it is the right of the majority to destroy the separate and peculiar interests of the minority, and how far the minority are under any constitutional or moral obligation to submit to so monstrous an outrage?

Sir, I am well convinced that the people of the United States have not realized, even in a partial degree, the nature and extent of the oppression under which the people of the Southern States are laboring. I shall proceed, therefore, to inquire, in the first place, what is the operation of your system of impost duties upon the various portions of the Union, regarding it merely as a system of revenue?

Has it any pretension to be regarded as a just and equal system of taxation? Is not the fact undeniable, that almost the whole burthen of federal taxation, is thrown upon those branches of productive industry which furnish the exchanges of our foreign commerce, while all the other branches of domestic production are free from taxation, and a large portion of them derive considerable bounties, indirectly, from the very burthens imposed upon those productions which constitute the staples of foreign commerce? If I have not entirely mistaken the true operation of the revenue laws of the United States, there never was a more unequal and unjust system of taxation, devised by any Government, of ancient or modern times.

A reference to the Treasury statements of the commerce of the United States, will show that the whole amount of the domestic productions annually exported to foreign countries, taking an average of years is something less than fifty-eight millions of dollars. Taking this to be the aggregate value of the domestic exports of the whole Union, it may be estimated that those portions of the Southern & Southwestern States, which are engaged in the production of the great agricultural staples of cotton, tobacco and rice—constituting less than one third part of the Union—export to the amount of thirty-seven millions of dollars; and those portions of the States just mentioned, which are engaged in the production of cotton and rice—constituting less than one fifth part of the Union—export to the amount of thirty millions of dollars. Now, Sir, it would be difficult to imagine a proposition in political economy more undeniable, than that the amount of imports which belong to each respective portion of the Union, must be proportioned to their exports. It is wholly immaterial who are the carriers and importers of the merchandise received in exchange for domestic productions, or through what custom house it happens to pass. It must still be regarded as constituting the commerce of that portion of the country in exchange for the productions of which it is obtained; and every imposition of duties upon that commerce is a burthen of taxation thrown upon the domestic industry by which it is sustained. If, therefore, you would know what stake any particular portion of the Union has in the foreign commerce of the country, you have only to ascertain what proportion the exports of domestic productions, from that part of the Union, bears to the whole amount of foreign merchandise imported for consumption. How, then, are the burthens imposed by this Government—regarding the impost duties as a mere system of revenue—distributed among the various states and sections of this Union? If I shall succeed in shewing that the States engaged in the production of cotton, tobacco and rice, are taxed by the Federal Government in proportion to the amount of their exports, it will follow that those States pay very nearly two-thirds of the whole amount of the Federal revenue. It will also follow, that the States engaged in the production of cotton and rice alone, with a population of little more than two millions, pay more than one half of that revenue. I am aware, sir, that these propositions are calculated to startle those who have not examined the subject attentively. Gentlemen will think it scarcely possible that any population in the world could have existed, in tolerable comfort, under such a weight of taxes. I will proceed, then, to the proof of the proposition, that the exports of the planting States indicate the proportion of Federal taxes paid by these States, taking fairly into view the entire operation of our fiscal system. And I beg that those gentlemen who are in favor of the existing policy, will examine my argument critically, and if they can detect any fallacy in it, that they will expose it to this committee. My sincere desire is to arrive at the truth. If I am in error, it is my anxious wish that it may be clearly pointed out, as very important issues may probably hang upon it.

If the Southern planters were to export their own productions in their own ships and import, in the same way, the merchandise obtained in exchange for it, would any doubt exist that they actually paid into the Treasury an amount of taxes proportioned to their exports? Exporting productions to the amount of thirty-seven millions of dollars, they would pay, assuming the average rate of the duties even at forty per cent. $14,800,000; while the States producing cotton and rice would pay twelve millions. Now, as the importing merchant is nothing more than the agent of the planter, the true operation of impost duties will be much more clearly perceived by dispensing with this agency. It tends to confuse the inquirer, by keeping out of view the real parties to the proceeding. The merchant certainly bears his own share of the burthens of Federal taxation; but the burthens of the planter are in no degree diminished by that fact. I assume, then, that the planter is subjected to precisely the same burthen, *as a planter*, that he would be if he had no factor or commercial agent, but exported his own produce himself, and imported what he obtained for it abroad. Why, then, is it denied that he is taxed in proportion to the amount of his exports? It is denied, Mr. Chairman, upon the assumed ground that the producer pays no part of the tax, *as a producer*, but that the whole burthen falls upon the consumer of the articles subjected to impost duties. Now, although, as I shall hereafter attempt to shew, the condition of the planter would be very little better, even if it were true that the consumer paid the whole tax, yet I deem it important to refute the common error, that indirect taxes, *laid upon production*, fall ultimately and exclusively on consumption. I know, sir, that indirect taxes do not exclusively rest upon those classes from whom they are actually levied. But upon what principle of reason or common sense can it be maintained that no part of them rests there?

Such an idea never would have been indulged for a moment, but for the disguised form in which indirect taxation operates upon the community. To strip the subject still further of the disguise and confusion in which it is enveloped, I will advance another step in the process of simplification. I maintain then, that an import duty imposed upon those articles of foreign merchandise, which are received in exchange for the domestic productions of the planting states, is precisely equivalent, in the existing state of our commercial relations, to an export duty levied upon the productions of those States. A very brief examination of the actual state of our commerce with Europe, will satisfy the House, that those articles of merchandise, which are now imported principally from Great Britain, France, and Holland, in exchange for our cotton, tobacco and rice, are the only articles which can be obtained in those countries, for the productions we send them. Whatever impost duty you impose, we must still continue to import the merchandise, on which it is levied, until the duty reaches the point of prohibition. I am aware that a notion prevails, and I have recently seen it gravely maintained, in a number of the North American Review, that if we were to prohibit absolutely and entirely the importation of all those articles which we now import from Europe, in exchange for our cotton, that Great Britain and France would still continue to purchase the same quantity of that staple as they did before the prohibition; and that, instead of paying for it with merchandise, they would pay for it with money. This is an argument of some plausibility, and may impose upon persons unacquainted with the laws of commerce, and the functions of money. But to persons at all familiar with these important subjects, it can appear in no other light than as a gross and palpable absurdity. What, sir, is commerce between nations, but a mutual exchange of those articles of intrinsic value, which are mutually produced and consumed by the nations who carry it on. Great Britain, for example, cannot purchase our cotton, without giving for it directly or indirectly, the productions of her own industry. Having no mines of gold and silver, she cannot pay us in those metals, until she obtains them from some other country in exchange for the productions of her own industry. But unless your duties increase the demand of the countries having gold and silver mines, for British merchandise, and also the demand of the commercial world for specie, Great Britain can neither sell any more goods to the mining countries, nor purchase any more specie from them, than she did before your prohibition. Your refusal to take any thing but specie for British merchandise, therefore, is refusing to take any thing but that which she cannot give. But the inquiry does not stop here. Suppose Great Britain had inexhaustible mines of the precious metals? There would still be wanting one of the indispensable conditions of a beneficial commercial exchange, to render it advantageous for us to receive specie in return for our produce. We have no use for any more specie, than we already possess. It would be extreme folly to think of importing specie, as an article of consumption, in the United States.—We can neither eat it nor wear it. It is not an article that we want for consumption. Its principal use is as the basis of our circulating medium, and for that purpose, the supply is already ample, which we derive from our direct trade with the mining countries. Suppose the staple states were to import annually, if such consummate folly may be imputed to them, thirty, or even twenty millions of specie.—What would they do with it? Of what value would it be to them? We should have no demand or use for a fiftieth part of it in the United States. To what country then, should we export it? To Mexico or South America? They are the countries from which it originally came. To Great Britain, or France, or Holland? These are the countries from which, upon the supposition, we should receive it. But even if we could find a foreign demand for this specie, what article could we receive in exchange for it, that is not excluded by the principle of your prohibitory system? Sir, it is by confounding specie as an article of commerce, with specie as the mere representative of value, that public writers have fallen into the strange delusion which I have thus attempted to expose. Specie, as an article of trade, is subject to the same laws that apply to any other article of commerce. It is only between the nations that produce it, and those which require it for actual use, that it can be an article of profitable trade. Between all others, it can answer no other purpose than that of a common circulating medium, by which the accidental balances of their annual exchanges may be adjusted and paid. I think, then, I have shewn that the only articles we can receive advantageously, from the countries which consume our agricultural staples, are those which are produced by the industry of those countries, and these are precisely the manufactures which it is the design of the prohibitory system to exclude altogether.

But, whatever may be said as to the matter of theory, no doubt can be entertained as to the matter of fact. Highly as you have taxed the manufactures of Great Britain, France, and Holland, we do actually import those manufactures, almost to the precise amount of the agricultural staples exported to the countries in question. We find it more advantageous to import the productions of those countries under a tax of 45 per cent. than to import specie free of duty. Such being the actual state of the trade in question, does it not follow that a duty upon the exports of cotton, tobacco, or rice, would not be more burthensome to the planter, nor to any other interest concerned, than an equal duty upon the manufactures received in exchange for those exports? No ingenuity can draw any substantial discrimination between the actual operation of the two kinds of duty. Can it be at all material to the planter, whether he pays the duty upon the cargo he sends out, or upon that which he brings back? To give a familiar illustration, which every man of common sense will readily understand—would it be any more burthensome to the planter to pay a toll of forty per cent. upon the cotton he sent to market, than it would be to pay the same toll on the goods he received in exchange for it? The question is too plain to be argued. It would be simply the difference between paying as he went to market, and paying as he returned home. If, then, the duties were levied upon the export of our productions, what would become of the argument that the consumer pays the whole of the duty? It would be too absurd for grave consideration.

As our cotton, tobacco, and rice, are consumed in foreign countries, it would follow, according to this argument, that we levied our taxes from foreign countries. It would be only necessary, therefore, to transfer our impost duties from imports to exports, to exempt our citizens entirely from the burthen of our own taxes, and throw it upon the subjects of other nations.

But, Sir, we cannot make foreigners pay the taxes we impose upon our own citizens. The market of Great Britain, for example, regulates the price, as well of the cotton we export to that country, as of the merchandise we import from it. Does not every man acquainted with the commerce of the country, know that the price of cotton at Liverpool, controls and determines the price at Charleston; and that the price of that article in Liverpool, depends not upon your duties but upon the supply compared with the demand—a supply derived not only from the United States, but from all the cotton-growing regions of the world? And on the other hand, does any man suppose that the price of British merchandise in New York, controls & regulates the price at Manchester? The price of this merchandise depends upon the general demand for it in all the markets of the world. For the same reason, therefore, that duty upon the exports of cotton, cannot raise the price of that cotton in the British markets, a duty upon the imports of British merchandise cannot depress the price of that merchandise in those markets. The American cotton planter then, pays a duty of forty per cent. upon the export of his cottons, or which is the same thing, upon what he obtains for it, and cannot indemnify himself for any part of this duty, by raising the price of his cotton, or by diminishing the cost of the merchandise he receives in exchange for it. Who, then, ultimately bears the burthen of the tax? It is evidently levied from the producer in the first instance; for the merchant who really pays it, is nothing more than the agent of the planter. Upon what principle of political economy then, can it be maintained, that the whole burthen of the tax is ultimately thrown upon the consumer, on whom it is not laid by the government, and that no part of it rests upon the producer, where the government originally placed it? The producer has no power to throw the whole burthen from his own shoulders, and place it upon those of the consumer. It would be most extraordinary if he had. The truth is, that every duty levied upon production, whether direct or indirect,—whether of impost or excise, whether upon exports or imports, naturally divides itself between the producers and consumers, according to the relative circumstances in which they are placed. At first it must operate, in all cases, principally as a tax upon the producer. Suppose, for example, that an excise duty of forty per cent. were all at once levied upon hats. The tax would be collected from the hatters. They would actually pay the money to the government. Could they immediately raise the price of hats in proportion to the tax levied upon them? They certainly could not. The only possible means by which they could raise the price of hats at all, would be by diminishing the production of them. If the supply was not diminished, nor the demand increased, no addition whatever could be made to the price. Now a tax upon any article, certainly does not increase the demand for it. Until the supply is diminished, therefore, by the withdrawal of some of those engaged in making the article, the price cannot be enhanced; and this withdrawal can only be made slowly and gradually. Let it be remarked that, it is only by the faculty of abandoning the branch of industry subjected to a tax, and engaging in some other that is more profitable, that the producer can throw any material part of the burthen of taxation upon the consumer. If, therefore, a tax were laid upon all the other productions of the community, equal to that supposed to be laid upon hats, the hatters could not find any relief by resorting to other pursuits.—They surely would not leave an employment to which they were trained and accustomed, and in which their capital was already invested, to embark in a new and unaccustomed pursuit, subject to the same taxation. Such a change would not relieve them from the tax, and it would deprive them of all the advantages of their existing investment and acquired skill. The result would, therefore, evidently be, that the tax would fall almost entirely upon production. There would be a general fall in the profits of capital and the wages of labor. The tax would be paid by the producer, and yet he could not, in consequence of it, raise the price of his productions any thing like in proportion to it. Now, whatever circumstances in the condition of any class of producers, prevent them from promptly and easily transferring their capital and labor, from the pursuits in which they are engaged to other pursuits, will prevent those producers from raising the price of their productions, in consequence of any tax which may be imposed upon them, and, of course, from throwing the burthen of that tax upon the consumers.

Let us now apply these obvious and well established principles of political economy, to the actual condition of the Southern planters. The government has laid a tax—I will assume it to be forty per cent—upon the productions of their industry. What is the power they possess to throw the burthen upon the consumer? Can they diminish their production, in consequence of the tax imposed upon their staples? Can they resort to any other employment more profitable than the one in which they are engaged, even with the burthens imposed upon it? Sir, I answer, from my own knowledge and experience, that they cannot. Nothing could be more impotent than any attempt to raise the price of their cotton in foreign markets, by diminishing *their* production of it. Their great and principal markets are in foreign countries, where they meet competitors from all the cotton growing regions of the world. If we were to diminish the quantity of our own production, therefore, with a view to enhance the price of our staple, we should only create a vacuum in the foreign markets, to be immediately filled up by the cotton of South America, Egypt, Greece, and the East and West Indies. We cannot, therefore, diminish our production with impunity. It would be a fatal policy; for we should diminish the demand for our cotton, and open a market for the cotton of other countries, in exactly the same proportion. There is neither philosophy nor common sense in the idea, that a tax imposed upon a branch of productive industry, which depends almost exclusively on foreign countries for a market, can be thrown upon the consumers. Foreigners, Sir, are the principal consumers of the productions of Southern industry.

But even if we could enhance the price of our productions, by diminishing the quantity produced, how is this to be effected? Our entire capital is invested in lands and negroes, and the only staples we can cultivate to any advantage, or for which we can find a market, are those we now produce. Shall we, then, abandon our lands, manumit our slaves, and then go forth to seek new fortunes in distant regions? No, Sir; our citizens would sooner perish, than to be thus driven from their rightful inheritances, and the homes of their forefathers, by this unrighteous system of oppression. There are insuperable obstacles to the transfer of the capital and labor of the Southern planter from the production of their present staples to any other employment. It has been suggested, that we might enter upon the manufacturing business. All our habits disqualify us for this sort of employment. It would require ten or fifteen years of ruinous experiment, before we could acquire even a tolerable degree of skill, and even then we could not rival the manufacturers either of Europe, or of the Northern States of this Union. But, even if we could succeed so far as to equal our domestic competitors, where should we find a market for our productions? It would be absurd to go to Europe, and equally so to go to the manufacturing States of our own country. From Mexico we are excluded by absurd restrictions, in imitation of our own; and wherever a foreign market might be open, we should find ourselves forestalled and excluded, by the manufactures of Great Britain and New England.

Is it not an insulting mockery, then, to tell us that we ought tamely to submit to a system which drives us from our natural pursuits, because we have the wretched privilege of embarking in the production of manufactures, which we have no skill in making, and for which we could find no market after they were made? Great Britain alone could supply the whole world with manufactures, at little more than half the price for which we could afford to make them.

It must be perfectly obvious, that, even with more oppressive burthens than they have yet borne, the Southern planters cannot, to any extent worth consideration, divert their capital and labor to other employments, and thereby diminish the production of their staples, with a view to an enhancement of their price.

Experience proves this most conclusively. And here I beg leave to notice, as connected with what I am now saying, a statement made by the Secretary of the Treasury in his annual report of 1828. To prove that the commerce of the country had been increased by the Tariff of 1824, he stated, and correctly stated, that the imports of the four years succeeding that Tariff, exceeded those of the four years preceding it, to a very considerable amount. Now nothing evinces the unsatisfactory and inconclusive nature of lumping statistical statements more clearly than this example. For, on analysing the statement of our exports during the two periods alluded to, I find that almost the entire increase of those of the latter period over the former, consisted of the single article of cotton. And yet, Sir, we were gravely told, from high authority, that this fact conclusively proved that the Tariff of 1824 had increased our foreign commerce. But, Sir, though it did not prove what it was designed to prove, it established one thing quite conclusively, that the cotton planter, so far from having it in his power to relieve himself from the burthen of taxation by limiting his production, and thereby increasing the price of what he produces, is compelled, as the alternative [illegible] resource, to increase his production, in the hope of making up in that way, for the diminished price. Yes, Sir, the heavier and more oppressive your taxes have been, the harder has the planter labored; incessantly struggling against a declining market, and yet, by his extraordinary exertions, regularly adding to the aggregate value of the national exports. Between the years [illegible] and [illegible], the production of cotton exported was increased from 127,000,000, to [illegible] pounds, while the aggregate value of it was only increased from [illegible] to [illegible] millions, indicating a fall in the price of cotton from 18 to 9 cents a pound; on the other hand the exports of most of the other productions of domestic industry, and particularly grain, during the same period, decreased more in quantity than in value, indicating a gradual rise in their price. No contrast could exhibit, in a more striking point of view, the unequal and oppressive operation of federal taxation on the different portions of the Union; and none certainly could more conclusively show, that it is utterly impossible for the planters to throw the taxes imposed on their productions upon any other class of the community.

It is so important, Mr. Chairman, to a just comprehension of the operation of our tariff regulations, that we should clearly ascertain where the burthen of our impost taxes really falls, that I must be excused for presenting to the committee another illustration, to show that it principally falls upon the producers of our exports. To avoid the confusion of ideas which results from estimating the value of merchandise, and the duties imposed upon it in money, I will dispense with the use of this, as I have done with the agency of the merchant. I will suppose, then, that the Government levies the duties in kind, and that, for every hundred bales of cotton the planter exports, the government takes forty, and then places sixty on board the vessel of the planter, to go with him to Great Britain and sell the cotton, thus taken from him, in common with his own. Is it not apparent, that the very same quantity of cotton would go into the foreign market, as would have gone if no duty had been levied, with this difference only, that forty bales would belong to the government, and sixty to the planter, instead of the whole belonging to the planter? No change, therefore, would be made in the British market, by this division of the property between the individual and the government. If we suppose each bale of cotton to be worth a piece of cloth, the planter would bring back sixty pieces, and the government forty. The very same quantity would be brought into the domestic market as if the government had levied no duty, with the difference only, that instead of the whole belonging to the planter, it would be divided between him and the government. Although the planter would receive only sixty pieces of cloth, instead of one hundred, yet he could not get any higher price for it than if he had been permitted to import the whole hundred pieces; for it is wholly immaterial, as to its effect upon the market price of the cloth, whether it is all imported by the planter, or a part by him and the remainder by the government. While the demand and the supply remain unchanged, no imposition of the government can increase the price.

Let us suppose, then, that the government takes no part of the cotton when exported, but permits the planter to export it without diminution. With his hundred bales of cotton, he purchases a hundred pieces of cloth. This would be the product of his industry—cotton converted into cloth. When he reaches the custom house, the agent of the government takes forty pieces of his cloth, as a contribution to the Treasury. It is equally obvious, as in the former case, that the same quantity of cloth would come into the market, as if none of it had been taken by the government. The price would be the very same, and consequently the planter would be deprived of forty of his hundred pieces of cloth, by the exaction of the government, without any means of indemnifying himself by obtaining a higher price for the remainder. This, Sir, is the actual operation of your import duties, stripped of the disguise with which they are invested. They are taxes upon those productions of domestic industry, which go into foreign commerce, and although the consumers, as a class distinct from the producers, will, in the long run, be incidentally injured by whatever oppresses the producers, yet the burthen primarily and principally falls upon the latter class. According to this view of the subject, the Southern planter would bear the principal part of the burthen of the imposts levied upon the productions of his industry, even if he did not consume any of them himself, but imported them exclusively for the purpose of making exchanges for Western and Northern produce.

But, sir, even if we grant that the tax falls exclusively upon the consumer, I ask you who consumes the productions of Southern industry, if they are not consumed by the Southern people? They are certainly the natural consumers of what they receive in exchange for their own productions. If they do not consume the very same articles they import, entirely and exclusively, they must consume some other articles obtained in exchange for them. Let us examine a little in detail, what become of the imports of the South. In the first place, the government takes forty dollars out of every hundred. That portion of course, the planter cannot consume. But surely this circumstance does not diminish the burthen imposed upon him. The fact that he does not consume it, is the very thing that makes the law which deprives him of it, a burthensome tax upon his industry. As to the remaining sixty dollars, there can be no doubt that the people of the Southern States are the direct consumers of the principal part of it. A portion of it, to be sure, is exchanged with the people of the Northern States, either for other foreign merchandise imported by them, such as East and West India produce, or for their own manufactures. But this is precisely the same thing as if the Southern people consumed the very articles obtained abroad, for their own produce. What does it matter to the planter, whether he consumes the very cloth for which his cotton is exchanged, or the tea, and coffee, and sugar, imported by the people of the North, in exchange for their productions and industry, or the manufactures of the North? Those foreign productions and domestic manufactures, are enhanced in price, quite as much as the cloth imported by the planter, in consequence of the duties. Thus far, then, the Southern people pay the whole amount of the imposts laid upon their productions, regarding them as consumers merely. But it has been said that we exchange some three millions of our imports, for the live stock of the Western States, which is not enhanced in price by any duty. But even here the planter is not entirely relieved from his burthen. Can he purchase as much live stock with sixty pieces of cloth, as he could with a hundred? It would be absurd to maintain such a proposition; and yet this is the only way in which he could relieve himself from the whole burthen of the impost. The fact is, that he would be able to purchase but little more than half the quantity of live stock from the Western people, that he could have purchased if no duty had been laid upon his imports. In this way, undoubtedly, the burthen would be seriously felt by the Western people. But this would not mitigate the suffering of the planter. You deprive him of the means of purchasing live stock to a very great amount, and to that extent cut off the market for the productions of Western industry. By this process, as in all cases of prohibition, you destroy two values; that of the planter to the extent of the imports, and that of the grower of stock to the extent that he is injured by losing a market for the productions of his industry.

Upon a general survey of the condition of the United States, it will be perceived that, owing to causes intimately connected with the restrictive system, production is every where overrunning consumption. When to this circumstance we add the fact that the consumers of those articles of which you propose to enhance the price by your high duties, have so many other resources, and can resort to so many substitutes, to avoid paying the duties, every gentleman must be satisfied of the utter im-