

FINANCE REPORT.

REPORT

OF

THE SECRETARY OF THE TREASURY,

SHOWING

The receipts and expenditures, &c., for the fiscal year ending June 30, 1850.

DECEMBER 17, 1850.

Referred to the Committee of Ways and Means, and 10,000 extra copies ordered to be printed for the use of the House, and 1,000 extra copies for the use of the Treasury Department.

TREASURY DEPARTMENT,
December 16, 1850.

The Secretary of the Treasury reports:

RECEIPTS AND EXPENDITURES.

The receipts and expenditures for the fiscal year ending June 30, 1850, were:

Receipts from customs -	-	-	-	-	\$39,668,686 42
Receipts from public lands -	-	-	-	-	1,859,894 25
Receipts from miscellaneous sources -	-	-	-	-	1,847,218 23
Receipts from avails of stock issued for specie deposited,					399,050 00
Receipts from avails of treasury notes funded -	-	-	-	-	3,646,900 00

47,421,748 90

Add balance in treasury July 1, 1849 - - - 2,184,964 28

49,606,713 18

The expenditures for the same fiscal year were, in cash -	-	-	\$39,355,268 69
Treasury notes funded -	-	-	3,646,900 00

43,002,168 69

Leaving a balance in the treasury July 1, 1850, of - 6,604,544 49
(as appears in detail by accompanying statement A.)

ESTIMATES.

The estimated receipts and expenditures for the fiscal year ending June 30, 1851, are:

Receipts from customs—1st quarter, by actual returns - - -	\$14,764,043 05	
Receipts from customs—2d, 3d, and 4th quarters, as estimated - -	30,235,956 95	
		<u>\$45,000,000 00</u>
Receipts from public lands - - -	- - -	1,967,000 00
Receipts from miscellaneous sources - - -	- - -	625,000 00
		<u>47,592,000 00</u>
Receipts from avails of treasury notes funded - -	- -	116,050 00
		<u>47,708,050 00</u>
Total receipts - - -	- - -	6,604,544 49
Add balance in treasury July 1, 1850 - - -	- - -	
		<u>54,312,594 49</u>
Total means, as estimated - -	-	

EXPENDITURES, VIZ:

The actual expenditures for the quarter ending September 30, 1850, were - - - \$6,983,432 99

(as appears by accompanying statement B.)

The estimated expenditures during the other three quarters, from 1st October, 1850, to 30th June, 1851, are:

Civil list, foreign intercourse, and miscellaneous - - -	13,719,094 31	
Expenses of collecting the revenue from customs - - -	1,500,000 00	
Expenses of collecting the revenue from lands - - -	170,835 00	
Army proper, &c. - - -	9,099,716 72	
Fortifications, ordnance, arming mi- litia, &c. - - -	2,261,370 66	
Internal improvements, &c. - -	327,309 76	
Indian department - - -	4,363,867 51	
Pensions - - -	1,380,583 40	
Naval establishment - - -	9,508,858 88	
Interest on public debt - - -	3,694,321 03	
Purchase of stock of the loan of 1847 - - -	844,207 24	
		<u>53,853,597 50</u>

Leaving a balance in the treasury July 1, 1851, of - 458,996 99

The estimated receipts and expenditures for the fiscal year commencing July 1, 1851, and ending June 30, 1852, are:

Receipts from customs	-	-	-	-	\$45,000,000 00
“ public lands	-	-	-	-	1,600,000 00
“ miscellaneous sources	-	-	-	-	200,000 00
Total estimated receipts					46,800,000 00
Add estimated balance in the treasury July 1, 1851	-	-	-	-	458,996 99
Total means, as estimated					47,258,996 99

The expenditures for the same period, as estimated by the several Departments of State, Treasury, Interior, War, and Navy, and the Postmaster General, are:

The balances of former appropriations which will be required to be expended this year	-	-	-	\$4,929,224 97
Permanent and indefinite appropriations	-	-	-	9,528,279 17
Specific appropriations asked for this year	-	-	-	33,667,489 04
				<hr/>
				48,124,993 18

This sum is composed of the following particulars, viz:

Civil list, foreign intercourse, and miscellaneous, including Mexican indemnity	-	-	-	\$12,713,625 15
Expenses of collecting the revenue from customs	-	-	-	2,450,000 00
Expenses of collecting the revenue from lands	-	-	-	170,200 00
Army proper, &c.	-	-	-	10,287,151 80
Fortifications, ordnance, arming militia, &c.	-	-	-	2,307,575 46
Internal improvements, &c.	-	-	-	1,330,778 89
Indian department	-	-	-	1,751,517 76
Pensions	-	-	-	2,645,900 00
Naval establishment, including dry-docks and ocean steam mail contracts	-	-	-	10,159,375 09
Interest on the public debt	-	-	-	3,665,321 03
Purchase of stock of the loan of 1847	-	-	-	340,156 96
Redemption of stock issued under act of 9th August, 1846	-	-	-	303,391 04
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				48,124,993 18

Estimated expenditures over estimated means July 1, 1852	-	-	-	-	\$865,996 19
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The foregoing does not include the interest to be paid on the Texas boundary stock.

By the joint resolution of 14th February last, the sum of \$2,450,000 was appropriated to defray the annual expenses of collecting the revenue, in addition to such sums “as may be received from storage, cartage, drayage, and labor.”

By the provisions of the act of 3d March, 1849, in lieu of the net rev-

enue, "the gross amount of all duties received from customs, from the sales of the public lands, and from all miscellaneous sources," were required to be paid into the treasury without "any abatement or deduction" whatever. This devolved upon the department the necessity of transferring all coin received to the depositaries designated by the act of 6th August, 1846, and retransporting the sums necessary for the current and incidental expenses of collecting the revenue, or the exercise of the implied discretionary powers conferred by the same act upon the Secretary of the Treasury to designate such other depositaries as circumstances might require. The collectors of customs and surveyors of interior ports have, therefore, been made depositaries, and given bonds as such.

I concur in the view of my predecessor that the change was a salutary one. The labors of the collectors and their clerks, though largely increased thereby, have been, in general, performed by the force authorized at the date of my assuming the duties of this department. The law of 29th July last, directing all conveyances of vessels to be recorded at the custom-houses, necessarily required some addition to the clerical force, and consequently one clerk for that duty has been authorized at each of the larger ports. The fees allowed, it is hoped, will equal the expenses incurred thereby.

I transmit herewith a statement (C) showing "the amount of money expended at each custom-house in the United States during the fiscal year ending the 30th June last, the number of persons employed, and the occupation and salary of each person at each of said custom-houses during the period aforesaid," as required by the 6th section of the act of 3d March, 1849.

The act of 30th September last authorized the employment of ten additional inspectors at New Orleans. The proviso to the section, in the opinion of this department, nullifies the enacting clause; and the relief so much required awaits the further legislation of Congress.

By the act of 28th September last, six collection districts were created on the Pacific, and two east of the Rocky mountains on our northern frontier. These give occasion for a large increase in the *personnel* of the department of customs, and a more than corresponding increase in the expenditures. The maximum salaries of those officers attached to the Pacific districts designated by that act, though in general reduced by the department, are believed to be only commensurate with the expenses attendant upon a residence in that country. That basis, as fixed by Congress, has been the standard adopted by the department relatively for the compensation of the subordinate officers; and, in the exercise of the discretion given by the first section of the joint resolution of 14th February last, such salaries have been assigned as, in the opinion of the department, were required to insure to the government officers of ability and integrity, and full reliance is placed upon an honest and faithful discharge of the onerous and responsible duties devolving upon them in that remote section of our country.

The great reduction of the revenue marine made by my predecessor, in consequence of the limited appropriations, has been represented as injurious in its effects. This branch of the service, intimately connected with and necessary to the collection of the revenue, is, in the opinion of the department, a proper subject for distinct appropriations; and I have therefore submitted estimates for that service, upon a basis of twenty revenue vessels—a

less number by four than existed previous to that reduction. (See statement CC.)

PUBLIC DEBT.

According to the last annual report from this department, the public debt on the 1st December, 1849, including \$18,821 48 in treasury notes and stock not then stated, was \$64,723,515 16. Since that period, the following reductions have been made, viz: On account of the debt of the cities of the District of Columbia, assumed by the act of 20th May, 1836, \$60,000; on account of the old funded and unfunded debt, \$3,149 12; of treasury notes, \$1,877 67; and of the stock of 1847, \$430,250. The above stock was purchased at market rates through the agency of Messrs. Corcoran & Riggs, and which, but for the great demand for government securities increasing their price beyond the limit fixed by the department in its instructions to its agents, would have been somewhat increased.

The public debt on the 30th of November last was \$64,228,238 37, (as per statement D,) viz:

Old funded and unfunded debt, redeemable on presentation	\$119,585 98
Debts of the District cities, assumed by Congress, \$60,000, payable annually	900,000 00
Five per cent. stock, per act of August, 1846, redeemable August 9, 1851	303,573 92
Five per cent. loan of 3d March, 1843, redeemable July 1, 1853	6,468,231 35
Six per cent. loan of 22d July, 1846, redeemable 12th November, 1856	4,999,149 45
Six per cent. loan of 15th April, 1842, redeemable 31st December, 1862	8,198,686 03
Six per cent. loan of 28th January, 1847, redeemable 1st January, 1868	27,135,122 00
Six per cent. loan of 28th January, 1847, redeemable 1st January, 1868	154,328 00
Six per cent. loan of 31st March, 1848, redeemable 1st July, 1868	15,740,000 00
Treasury notes issued prior to 1846, payable on presentation, if converted into stock, under the act of January 28, 1847, will be redeemable 1st July, 1868	209,561 64
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	64,228,238 37

In obedience to the requirements of the 22d section of the act of 28th January, 1847, I transmit a statement (E) showing the issue, reissue, and redemption of treasury notes.

A statement annexed (F) shows the amount of treasury notes paid during the last fiscal year, under the act of 10th August, 1846.

ESTIMATES.

The total actual <i>cash</i> receipts into the treasury from all sources during the fiscal year ending 30th June, 1850, were	-	-	-	-	-	\$43,774,848 90
The total cash expenditures for the same period were	-	-	-	-	-	39,355,268 69
The actual and estimated cash receipts from all sources for the year ending 30th. June, 1851, are	-	-	-	-	-	47,592,000 00
The actual and estimated cash expenditures for same period amount to	-	-	-	-	-	53,737,547 50
The total estimated cash receipts for the year ending 30th June, 1852, are	-	-	-	-	-	46,800,000 00
The total estimated cash expenditures for same period amount to	-	-	-	-	-	48,124,993 18
(See statement G.)						

I am well aware that these actual and estimated expenditures may justly be deemed large; and therefore, in submitting them, it is proper that they be accompanied by such explanations and statements as will distinguish the ordinary from the extraordinary demands upon the treasury, and show that the aggregate is no greater than is demanded by a due regard to economy and the obligations of the government.

I annex a table (marked H) exhibiting the total expenditures, exclusive of payments on account of trust funds and public debt, expenses of collecting the revenue from customs, lands, &c., for three periods, viz :

1st. For the years ending 30th June, 1843-'4-'5, or immediately preceding the Mexican war;

2d. For the years ending 30th June, 1846-'7-'8, embracing the period of the war; and

3d. For the years ending 30th June, 1849-'50-'51, actual and estimated, or the three years subsequent to the treaty of peace.

It will be seen that, for the three years prior to the war, the aggregate expenditures, exclusive of trust funds, public debt, and expenses of collecting the revenue from customs, lands, &c., were \$63,833,704 93—averaging annually \$21,277,901 64; for the three years of the war, \$125,201,017 11—averaging \$41,733,672 37; and for the three years immediately subsequent thereto, \$116,922,178 82—averaging annually \$38,974,059 61.

Including the expenses of collecting the revenue from customs, public lands, duties returned, drawbacks, debentures, bounties, &c., none of which have appeared in the expenditures heretofore exhibited prior to 30th June, 1849, (as all these items were, previously to that date, deducted from the revenue before the latter was paid into the treasury, leaving only the net receipts to figure in the annual statements,) the aggregate expenditures for the first period, per statement H, will be seen to have been \$76,230,541 83—averaging \$25,410,180 61; for the second period, \$137,189,666 97—averaging \$45,729,888 99; and for the third period, \$125,106,754 18—averaging \$41,702,251 39.

It thus appears that these largely increased expenditures commenced in the year 1845-'6, and in consequence of the war with Mexico; and it will be shown that, by reason of our new acquisitions of territory and the fulfilment of the obligations of government resulting from that war, a

continuance of these expenditures will be required for an indefinite period.

Annexed are statements (I and J) showing the total annual expenditures, exclusive of the public debt, as made and estimated to be made, under the direction of the several heads of departments, for the years ending 30th June, 1846, 1847, 1848, 1849, 1850, 1851, and 1852, or the seven years subsequent to the declaration of the war with Mexico; also, a statement (K) showing the quantities and values of the public lands required to satisfy warrants issued and to be issued under the several acts granting lands, distinguishing, of such expenditures and values, those occasioned by said war from those demanded by the otherwise ordinary requirements of the government upon the peace establishment prior to said war.

The actual and estimated expenditures for the seven years ending 30th June, 1852, amount to (statement I)	\$294,807,407 95
The expenditures for the year ending 30th June, 1845, the year immediately preceding the war with Mexico, having been \$21,380,049 36, the aggregate expenditures for the seven succeeding years, upon that basis, would have amounted to	149,660,345 52
Showing an excess over the peace establishment of 1845 of	145,147,062 43

And which excess of expenditures is to be accounted for as follows:

The actual and estimated expenditures of the War Department for seven years subsequent to the declaration of war with Mexico are	\$117,876,495 31
Under peace establishment of 1845, as before stated, they would have been	35,643,749 54
Excess occasioned by said war	82,232,745 77
(See statement L, and accompanying papers, from the bureaus of the War Department, numbered 1 to 7.)	
The actual and estimated expenditures of the Navy Department amount to	\$62,659,331 74
Would have been (as per statement I)	43,600,473 63
Excess	19,058,858 11

[This excess, from the organization of the Navy Department, and the indefinite manner of making appropriations, cannot be more specifically stated.]

Pensions, under acts of 1848, paid to 30th June, 1850, (statement M 1)	1,198,141 18
Pensions, under acts of 1848, estimated for 1851 and 1852, (statement M 2)	1,525,000 00
Indians in new territory, to 30th June, 1852, (statement N)	204,830 40

Instalments and interest under 12th article, treaty with Mexico	\$16,388,396 37
Payment of liquidated claims against Mexico, per act 29th July, 1848	2,089,578 84
Renewal of diplomatic intercourse with Mexico	37,560 61
Expenses of Board of Commissioners on Mexican Claims	44,428 39
Survey of boundary line between the United States and Mexico	335,000 00
Survey of the coast of California	200,000 00
Light-houses, dry-dock, custom-house, and marine hospital in California	640,000 00
Territorial governments in Utah and New Mexico	147,300 00
Expenses of war loans and treasury notes	150,879 41
Amount to 1852, occasioned by the war	124,252,719 08
And for objects not included in the sum as the expenditures for 1845, made, in pursuance of acts of government, during a period subsequent to the 3d of March, 1845, and prior to the 4th of March, 1849, including post office deficiencies and census, as follows, (see statement O:)	
Seventh census	1,276,000 00
Erection of Patent Office	600,000 00
Supplying deficiencies in Post Office Department and for department mail matter	1,768,752 57
Expenses of collecting the revenue from customs, lands, &c., never exhibited in the expenditures, prior to the 30th of June, 1849	6,813,557 95
Expenditures on account of Smithsonian Institution, Refunding duties, debentures, drawbacks, &c.	412,134 70
Building revenue cutters, before paid out of the accruing revenue	2,923,166 36
	101,999 50
To which sum of -	138,148,330 16
may be added, for—	
Building light-houses, beacons, buoys, &c.	974,795 26
Building marine hospitals, custom-houses, and support thereof	1,288,741 87
Increase of the expenditures in the legislative, executive, and judiciary departments, the sum of	4,205,751 50
And for miscellaneous items not enumerated	529,443 64
	145,147,062 43
Sum, as above, to 30th June, 1852, chargeable to the war	\$124,252,719 08
To which may be added—	
Interest on war debt to 30th June, 1852, (statement P 1)	13,387,544 06
Interest on war debt from 30th June, 1852, to maturity, (statement P 2)	41,173,493 38

Public lands granted and to be granted, (per table K,) as estimated - - - - -	\$17,346,750 00
Claims pending, and estimated by the Third Auditor, (statement Q) - - - - -	765,069 37
Texas boundary stock to be issued - - - - -	10,000,000 00
Interest on Texas boundary stock for fourteen years, at 5 per cent. - - - - -	7,000,000 00
Mexican claims, per treaty, stock to be issued - - - - -	3,250,000 00

Thus we have, of expenditures and liabilities chargeable directly to said war and the acquisitions of territory consequent upon the treaty of peace, the sum of - - - - -	217,175,577 28
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And which does not include many claims, presented and to be presented, arising indirectly from the war, this great variety forbidding even an approximation, either as to number or amount.

Statement R gives the annual expenditures from 1828 to 1841, ranging from \$12,530,846 43 in 1828 to \$25,745,776 28 in 1841, the average annual increase being \$943,923 56, exclusive of all expenses of collecting the revenue, &c. The expenditures for the four succeeding years, from 1841 to 1845, are averaged in consequence of the change in the fiscal year, the average being -	\$22,987,411 78
A diminution in the average, as compared with the four preceding years, of - - - - -	3,481,158 95
Amounting, in the aggregate, to - - - - -	13,924,635 80

The estimated expenditures for the year ending 30th June, 1852, are - - - - -	\$48,124,993 18
The expenditures under the peace establishment of 1845, exclusive of the public debt, were - - -	21,380,049 36
Excess for the year ending 30th June, 1852 - - -	26,744,943 82

By reference to statements S, I, M 2, and O, it will be seen that, of these estimated expenditures for the year ending 30th June, 1852, the excess over the expenditures of 1845 required by the War Department in consequence of the war and our new territories is - - - - -	\$6,002,658 43
Navy Department - - - - -	3,930,736 00
Pensions, acts of 1848 - - - - -	840,000 00
Mexican instalment and interest - - - - -	3,180,000 00
Survey of boundary line - - - - -	100,000 00
Light-houses, dry-dock, &c., California - - -	300,000 00
Territorial governments, Utah, New Mexico - -	70,200 00
Interest on public debt - - - - -	3,665,321 03
Indians in new territories - - - - -	130,800 00
Collection of the revenue from customs, bounties, not included in 1845 - - - - -	3,484,775 04

Expenses of land sales not included in 1845	-	\$170,200 00
Patent Office	-	350,000 00
Payment on account of principal of public debt	-	643,548 00
Survey of coast of California	-	100,000 00
Smithsonian Institution	-	30,910 14
Deficiencies Post Office Department	-	200,000 00

By deducting this aggregate of excess of - - 23,199,148 64
from the aggregate estimated expenditures for the year ending 30th June, 1852, of \$48,124,993 18, there will remain, as the estimated ordinary expenditures, the sum of \$24,925,844 54.

Thus it will be seen that, of the aggregate expenditures, actual and estimated, for the seven years ending on the 30th June, 1852, amounting to \$294,807,407 95, the sum of \$138,148,330 18, exclusive of \$13,387,544 06, interest on the war debt, is required to sustain the faith of the government, pledged or implied, or arising in consequence of its acts during a period subsequent to 30th June, 1845, and prior to 1st July, 1849. Some of the objects of these estimated expenditures, by reason of the extended area of territory, have been made either permanent charges upon the treasury or will continue for a long series of years, and may be stated as follows:

Excess of expenditures of War Department, excess of expenditures of Navy Department, pensions, interest on war debt, territorial governments, survey of boundary line, survey of coast of California, Indians, judiciary, &c.

Further experience will undoubtedly result in compelling still greater expenditures in the fulfilment of treaty stipulations, and in controlling and subduing the Indians and other lawless bands with which our newly acquired territories are infested, and before there will be that permanent emigration to and settlement therein of that class of our citizens so necessary to a full development of the resources and defence of that country.

These charges upon the treasury, not found in our expenditures in former years, arising from our greatly expanded territorial limits, will doubtless, for the present, press heavily; but we may confidently expect an ample compensation for these additional burdens in the immense mineral wealth of our new acquisitions and the rich commerce which our commanding position on the Pacific ocean opens to the enterprise of our countrymen.

FRAUDS UPON THE REVENUE.

In obedience to the act of the 10th May, 1800, whereby it is made the duty of the Secretary of the Treasury "to digest, prepare, and lay before Congress, at the commencement of every session, a report on the subject of finance, containing estimates of the public revenue and public expenditures, and plans for improving or increasing the revenue, from time to time," I feel it my duty, in view of our necessarily increased expenditures and maturing liabilities, to submit to the wisdom of Congress such suggestions as the present state of our country and the revenues seem to demand.

We cannot overlook the fact, in our estimates of future revenue, that the last three or four years have been exceptional ones; that we are indebted for our large revenues in part to the famine, the revolutions, and the broken-down markets of Europe. The ease with which the low duties under the act of 1846 may be reduced still lower by successful frauds and undervaluations, combined with the causes just stated, has induced a large excess of importations. But the markets of Europe are recovering their tone; the effects of the famine are passing away; our country is filled, it is believed, to excess, with foreign goods; and it would be contrary to all reasonable expectation to look for a continuance of these large importations.

The provisions of the act of July, 1846, have been found insufficient for the prevention of frauds and undervaluations. The extent to which they have been carried, and the degree in which they have been rendered systematic and complete, have been highly detrimental to the revenue. The department has long given the subject of these frauds its most earnest attention, and exhausted all its authority for their prevention and detection; but they are still of such magnitude, and so demoralizing in their effect, as to demand the immediate interposition of Congress.

A special communication on this subject was made to the Senate on the 26th September last, in answer to a resolution of that body; and as that embraced much that would otherwise be incorporated in this report, a copy thereof is annexed, (marked T.)

That numerous frauds by means of undervaluations have been and continue to be systematically perpetrated, and that they are confined neither to one class of articles, one market, nor one port of the United States, this department has an accumulation of the most undeniable evidence. This proof, consisting of a great variety of details, will, with great pleasure, be submitted to Congress, or any of its committees that may be charged with the subject.

Through the vigilance of the appraisers, vast numbers of advances upon invoices have been made. At Boston and New York, the number so advanced, from January, 1849, to October 1, 1850, amounts to more than four thousand, (table U,) ranging from 5 per cent. to upwards of 400 per cent.

Statement V is an importation of fruit, and is cited as exhibiting not only the system of fraudulent undervaluations, but the inequality of values at the different ports of the United States, under the present tariff act. The fruit was shipped by the same house, about the same time—one cargo arriving at Philadelphia, one at New York, and one at Boston, the quality and invoice value being the same. At Philadelphia it passed at the invoice value; at New York the appraisers advanced it 75 per cent., and at Boston 92 per cent., and no objection or appeal from the decision of the appraisers was made on the part of the importers.

I would respectfully and earnestly urge upon Congress to inquire fully into the practical operation of our present system of imposing duties upon the foreign cost or values of merchandise, being fully satisfied that the longer it is continued the weaker will become the restraints upon, and the stronger the inducements to, the commission of frauds, by misrepresenting the dutiable values.

WAYS AND MEANS.

The estimated receipts from customs as presented for the remainder of the current year, and for the year ending 30th of June, 1852, are based upon a continuance of the present large amounts of imports. Aside from our increased expenditures, and exclusive of estimated purchases of stock, we have to provide for \$7,220,952 89 of the public debt which matures within the next two fiscal years.

The ordinary expenditures of the government, and the public debt, originating chiefly in the recent war with Mexico, together with a variety of demands arising out of that war, present the amount of liabilities for which it becomes the duty of Congress to provide.

Our trade with foreign nations, and the moneys arising from the sales of public lands, have constituted heretofore the resources from which the annual expenses of the government have been procured; and they are at this time the only means by which these necessary charges can be paid, the public faith upheld, and a speedy liquidation of the public debt insured.

By the long and unbroken practice of the government, duties on imports have been regarded as the least objectionable mode of raising revenue.

By the various acts of Congress appropriating the public lands to objects which withdraw them from ordinary revenue purposes, it is quite certain that for several years to come the treasury must be mainly, if not entirely, dependent for its receipts upon duties levied upon foreign merchandise.

The act of the 28th January, 1847, appropriates the entire proceeds of the sales of the public lands to the payment of principal and interest of the loan provided for by that law.

By reference to table D, it will be found that the loan for the redemption of which this fund is appropriated amounts to \$27,135,122—the interest upon which, at six per cent. per annum, is to be paid semi-annually, and the principal on the 1st January, 1868.

The law recently enacted giving lands to those who served in the war with Mexico, and, at the last session, to such as had served in former wars, in addition to grants to States for internal improvements, will undoubtedly supply the market with the greater portion of the lands that will be required for occupation for many years to come. This source of revenue, therefore—small, indeed, comparatively, but still in the ten years preceding 1848 available for an annual average of \$2,933,616 19, (statement W)—should not hereafter be relied upon with any certainty or to any considerable amount in estimating the receipts of the treasury.

Statement K, appended to this report, shows the number of warrants located by the acts to which reference has been made, and the number yet to be located, as estimated from the pay-rolls and other evidences on file, with the quantity of lands, in acres, required to satisfy them. The quantity of lands sold and taken from market by virtue of these warrants, for the years 1847, 1848, and 1849, is 14,727,742.40 acres, (averaging 4,909,247.46 acres per annum,) valued at \$18,911,134 76, (averaging \$6,303,711 58 per annum.)

The warrants yet to be presented under these acts will require 78,922,513 acres, valued at \$98,653,140. At the above average of

4,909,247.46 acres per annum, over sixteen years will be required to absorb and satisfy the warrants yet to be issued, as estimated, under the several bounty land acts now in force.

There will then be diverted from the treasury, from the sale of lands, the sum of \$113,245,896, not anticipated at the date when the revenue law of 1846 was enacted. (See statement K.)

This state of things imposes upon Congress the duty of determining whether the laws now existing, with the rates of duties imposed by them on foreign merchandise, will produce the amount necessary to defray the annual ordinary expenditures of the government, and meet punctually the interest on the public debt. The ability of the country to discharge every obligation upon it, if aided by wise and timely legislation, is unquestionable. If ample provision shall be made for the prompt discharge of annually accruing liabilities, the public faith, as it has been hitherto, will be maintained, and the public credit continued on such a basis as to insure an advantageous and speedy extinguishment of the public debt.

The system of ad valorem duties, however well adapted to many articles of trade, when applied to all, without discrimination, restriction, or safeguard, has been proved by the experience of this department to be subject to many and strong objections. Its tendency is to cherish a spirit of overtrading greatly injurious to the industry of our own country in all its departments, and, in its final results, fatal to the revenue. Considering this system only in its operation upon revenue, it is believed that the experience of the most enlightened commercial nations of Europe has proved it to be impolitic and unsafe. Under the operation of the British tariff, revised in 1846, the whole revenue derived from articles paying *ad valorem* duties has been only an average of £38,000 (\$182,000) per annum, in a gross receipt from customs of £22,000,000, (\$105,000,000)—being less than *one-fifth of one per cent.* of this immense income from imports; and the evident design of Parliament was to make *specific* duties the source of revenue from imports, so far as it possibly could be effected. A like policy has also always been pursued by the other commercial nations of Europe.

The primary object to be kept in view in levying duties upon imports is admitted to be revenue. It is equally well established, as the policy and duty of the government, so to discriminate in the levying of duties as, without falling below the necessary amount of revenue, to give the greatest encouragement possible to all the industrial pursuits of our own people. One feature of the law of 1846, in the opinion of this department, is opposed to both the controlling principles just stated. I have reference to an equal or higher rate of duty on the raw material than upon the manufactured article of which it is composed. Such provisions certainly take from the manufacturer and artisan that encouragement which the present law, doubtless, to some extent, was intended to afford, and also check the importation of the raw material to a degree detrimental to the revenue.

The constant fluctuations in prices, and consequently in the duties, under any unrestricted ad valorem tariff, give to the act of 1846 that most objectionable feature, instability. These variations, giving a high duty when least required, and low duties when prices are ruinous, tend to an excess of importations, and subject all the products of labor in our own country to the frequent and enormous fluctuations in the markets abroad arising from the disturbed condition of those nations with whom our foreign commerce is chiefly carried on. Under the present system, duties

are highest when the article imported is highest, and when the purchaser and consumer can least afford to pay the duty; and lowest when the price of the article wanted would allow a heavy additional duty to be levied on it. Thus, if an article costs ten dollars, a duty of thirty per cent. would compel an addition of three dollars; if that article falls in value to five dollars, then is the duty reduced one-half.

That cannot be a wholesome system of taxation which follows the consumer in his purchases, increasing his burden when prices are high, and taking it off as prices fall and his ability to bear it increases. If applied to articles of subsistence, it would operate as a heavy tax upon bread in a year of famine, increasing with the intensity of the evil, and gradually disappearing with the return of abundance.

The objection to the present system from commercial fluctuations in the prices is constantly forced upon the attention of the department by instances of extreme inequality and prejudicial operation. The European price of iron was, in 1846, greatly above that which has prevailed for the last two years. (See statement X 1, 2, and 3.) If the duties upon bar iron had been levied in strict accord with foreign cost, they would now be but little more than one-half of what they were in 1846. By this process, besides the immense injury inflicted upon domestic industry, our revenue is made to fluctuate with the accidents and revulsions in foreign commerce, and these accidents and fluctuations, which originate abroad, are imported, with their attendant mischiefs.

Our revenue, as already stated, must be mainly dependent on duties on imports. Those imports from abroad can only be paid for by exports made up of the products of our labor in all its varieties, or in the precious metals. If our imports shall exceed the value abroad of our exports in any given year, to the extent of such excess do we create a foreign debt. If this operation be repeated for only a few years, it is obvious that it will effect the withdrawal from us of a quantity of the precious metals equal, or nearly so, to the amount of the accumulated debt, bringing with it bankruptcy in all departments of business, consequent inability to purchase foreign goods, and thus, for the time, causing a ruinous depression in the receipts into the treasury. It then becomes equally the duty of Congress and the interest of the people, if possible, so to regulate imports as to confine the importations into this country to an amount about equal to such exports of our own as can find a market at remunerative prices abroad.

The bare statement of the foregoing well-established laws of trade would seem to furnish a safe guide in all legislation on the subject.

Whilst importations should be secured in amount sufficient, at practical rates of duties, to supply the wants of the treasury, such duties should be adjusted in a manner to affect favorably all industrial pursuits at home. If duties on the necessary importations should have the effect to impair the ability of the mass of the people to purchase and pay for foreign goods, then importations to that extent must cease, and by consequence the revenue to an equivalent amount would be diminished.

It is believed that our own experience has shown that our exports cannot be greatly extended, as some have supposed, by low duties upon foreign goods in our ports. It is a fact within the observation of all, that merchants and ship-owners are ever vigilant and alert, with all the knowledge which interest can impart, and all the skill which experience can supply, to send abroad any and every product of this country which can

anywhere find a profitable market. These agencies, which are always active, extend our export traffic at all times to the utmost limit of advantage to the producer or carrier. If at any time a given article of export should be carried beyond the foreign demand, reduced prices, the invariable result of over supply, bring loss upon all concerned. If a foreign article is in like manner forced upon our own market beyond the required supply, the effect of reduced prices, while it inflicts often ruinous losses upon the importer from abroad, is felt by those engaged in producing the like article at home in consequences tenfold more injurious, as the reduction of price in our own market extends to and affects the entire labor of the whole country which may be employed in such manufacture or production. Thus, while the injury is temporary and limited in its effect upon the importer, it is often lasting and widely extended upon the labor of our own people. We see and feel it in the sudden breaking up of establishments not yet sustained by an amount of capital which can afford to encounter temporary suspension of sales and reduced prices, or not yet worked with that skill and economy which long experience alone can impart. In such instances, labor is suddenly withdrawn from a diversity of pursuits and driven to production in a limited sphere; this again brings an over supply of whatever may be produced by the common employments, while in the end it leaves the market of the article, whatever it may be, the production of which has been abandoned at home, at the mercy of the foreign supply alone.

The result in the end to the consumer is invariably a rise in the price of such article, and, there being no competition with the foreign producer, he has possession of the market, and of course supplies it at the highest price which the demand will give him. His prices and profits, unchecked by competition in such cases, continue to rise with the increasing demand and diminishing home supply.

The operation and effect of these laws of labor and trade, it is believed, have been frequently and palpably exhibited in the history of our country. It is from such experience that the general principles upon which our tariff laws are based have become the common opinions of the people. Hence the almost universal impression in our country prevails, that, in assessing duties on foreign merchandise, such discrimination should be made as will have the effect of producing all articles which can be manufactured at home in such quantity, if possible, as to raise up two markets for the purchaser and consumer—the home and the foreign—each competing with the other, so that he may not be left to the mercy of one, and that the foreign one, alone.

The happy indirect effect of such legislation upon the labor, and consequently on the permanent prosperity, of our own country, is not the greatest, by any means, of the blessings it confers. By giving diversity to the occupations and industrial pursuits of the people, labor is rewarded, the ability to consume foreign products is attained, and the wants of the national treasury, dependent entirely upon duties collected upon foreign imports, are amply supplied. While the great end, that of a competent revenue, is thus surely reached by this policy, a larger amount of exports is at the same time obtained towards paying for the required importations.

Our exports, as the commercial statistics will show, are made up mainly of cotton, rice, tobacco, breadstuffs, and provisions. These are the products of the soil, and are shipped to foreign ports without more labor, as

an element of price, than is necessary to fit them for market in their first and simplest condition. Our statistics disclose the fact also that breadstuffs and provisions, of which we can produce a larger surplus than any other people, form comparatively a small addition to our exports, particularly in years of plenty abroad.

These articles, in the production of which so large and interesting a portion of our people are engaged, cannot find a market abroad at such prices as the farmer can afford to receive, except when famine or war creates a foreign and exceptional demand.

In 1847, a year of famine in Europe, we exported of breadstuffs and provisions, without premonition of the calamity which created the demand, \$68,701,121. This extraordinary export, while our own market was fully supplied, put beyond doubt our ability to supply of these articles a surplus far exceeding the ability of any other country, provided a market were found which did not exhaust the value in the expense of transportation. The extraordinary demand of 1847 was not due to any legislation of our own or of foreign nations. It was the result alone of the famine in Europe. Since that time, the operation of the British revenue act of 1846 has wholly removed the duties upon such foreign agricultural products as are used for food, and ours enter into competition there with those of other nations. This free passage through British custom-houses has not, however, increased the British demand, for we find our exports diminishing in proportion as the effect of the famine is overcome by the subsequent abundance; thus the export of breadstuffs and provisions in 1847 was \$68,701,921; in 1848, \$37,472,751; in 1849, \$38,155,507; and in 1850, \$26,051,373, (see statement Y.) Our exports in 1831 (see same statement) of these articles were \$17,538,227; in 1841, \$17,196,102; and, at the ratio of decrease exhibited since 1847, will, in 1851, but little exceed the latter amount.

The exports of rice, in 1827, amounted to \$2,343,908; in 1837, to \$2,309,279; and in 1848, (the year after the famine,) to \$2,331,824; in 1850, to \$2,631,557, (statement Z.)

These dates embrace a period of high and low duties—of comparative free trade at home, and in the principal market abroad: while the facts disclose the fallacy of the principle so frequently urged, that, by inducing heavy importations under a system of low duties, we necessarily create a large corresponding demand abroad for our own productions. Whatever truth there may be in this principle as applied to the trade between other nations of the world, in consequence of the relative nature of their productions and manufactures, it has not the same application to the United States, from the simple fact that nearly all the supplies which the latter furnish to foreign nations consist of articles of necessity, the consumption of which is limited to actual wants, and cannot be forced beyond that demand by adventitious circumstances. When a high degree of prosperity exists in the United States, we see a large increase in the consumption of most foreign productions, which may be generally classed under the head of luxuries; but we have no such class of articles to tempt foreign nations, in like manner, to extend their purchases from us, in reciprocation for extended supplies from them.

No nation will purchase from us, no matter how prosperous may be her condition, a larger amount of breadstuffs than the deficiency in her own ability to supply will require, even though we buy from her double or treble the amount of her productions. So, in like manner, when her crops

fail, she not only will, but *must* take from other countries what the wants of her population require, even though it be three or tenfold what they take from her.

This principle was fully exemplified in the famine year of 1847, when our immense supplies of breadstuffs to Europe caused such a heavy balance in our favor, even though it did increase our imports from the very cause already alluded to, of creating such a degree of prosperity in the country as to extend our desire and ability for the consumption of such articles of foreign luxuries as we could not supply ourselves; and the opposite result is exhibited at the present time, when we are making excessive importations, not only without an equivalent extra demand, but, on the contrary, with a diminished one from Europe, far below what she took from us when our *importations* were so much less than they now are.

The foregoing statements show that the farming population of this country, without any extraordinary stimulus, can produce a supply equal to \$68,701,121 to meet any urgent demand of a foreign market; an amount more than equal to the average value of the export of cotton from this country. But we find this sum of nearly sixty-nine millions, which rewarded the toil of the farmer of the country in 1847, dwarfed down in 1850 to the comparatively insignificant amount of \$26,051,373—a falling off in the rewards of labor of the farmer alone, in two years, of \$42,650,548.

When it is remembered that a very large proportion of the citizens of this country are engaged in the business of farming, and how much of the permanent wealth and true glory of the republic depends on their well-being and prosperity, it would seem to be the dictate of enlightened selfishness, as well as of a duty of patriotism, to so mould, if possible, the laws regulating trade and revenue, as to furnish for them at home a permanent market, with remunerating prices. As no such market can be found abroad, it may well suggest the inquiry whether legislation in providing, of necessity, for revenue, shall not, by encouraging a diversity of employment in our own country, secure the only safe and sure market for our farming productions which can be obtained.

The policy here suggested is strengthened by a comparison of the value and amount of the home as compared with the foreign market. It has been estimated that our consumption of food, raiment, furniture, &c., is about one hundred dollars for each individual. Of this sum, from six to seven dollars, as shown by statement No. 1, are of foreign productions, which, say at six dollars and fifty cents per head, would require an importation of about \$150,000,000. It will at once appear how insignificant this amount is, when compared with the amount of home products consumed. Upon the basis of one hundred dollars per head, the foreign production furnishes six dollars and fifty cents per head, or in the aggregate \$150,000,000: the residue, or ninety-three dollars and fifty cents each, requires annually the sum of about 2,100 millions of dollars to be supplied by our own industry. By reference to statement No. 1, it will be seen that our average consumption of imports per head, for thirty years, has been five dollars and ninety-four cents. Any material excess over that average, as in the years 1835, 1836, and 1839, has been surely followed by the most disastrous results. The imports of the past year have been exceeded in amount only by the year 1836; and if the official figures could be made to represent the true cost of the imports of the former year, even 1836 would, it is believed, not be an exception. The

imports of the first quarter of the present year show an increase of more than eighteen millions over the corresponding quarter of last year, indicating an importation for the current year greater, by many millions, than the imports of any previous one, and a consumption per head proportionably larger; whilst the markets abroad indicate no prospect for an increased demand for our exports.

These exports, as already stated, consist principally of articles of necessity, and nearly all of them raw materials, in their crudest state; and if we therefore wish to occupy the place among commercial nations that our advantages of position and our vast resources warrant, we must greatly increase the amount of those exports: this can only be done by an increase of manufactures.

During the past year our exports of *cotton* have amounted to \$71,984,616, while of domestic *cotton manufactures* we have exported only to the extent of \$4,734,424; and during the same period the importations of *cotton manufactures* entered for consumption have amounted, at the foreign valuation, to \$19,685,936.

The exports of cotton from the United States exceed in importance those of any raw material exported from any other country, and at the present time it is our only export that is essential to any other nation; but it is believed to be a mistaken policy for any nation to send its raw materials to distant countries to be manufactured into fabrics for its own use.

Possessing this most useful staple in abundance, and of the best quality, we ought greatly to increase its manufacture and secure to ourselves a portion of the profits which other countries enjoy therefrom, in order to impress our people with the value of this production of the United States, and the means it affords of extending our internal and foreign commerce.

I subjoin several tables, exhibiting, in some degree, its importance.

Table No. 3 shows the value of the exports of raw *cotton* and *cotton manufactures* from the United States for the last five years, and the countries to which the same were sent; from which it will be seen that we exported as follows:

Years.	Raw cotton.	Cotton manufactures.
1846.....	\$42,767,341	\$3,535,481
1847.....	53,415,848	4,082,523
1848.....	61,998,294	5,718,105
1849.....	66,396,967	4,933,129
1850.....	71,984,616	4,734,424
	296,563,066	23,003,662

The countries which take the largest quantity of our raw cotton are Great Britain and France; and, by reference to table No. 3, it will be seen that our exports of cotton and cotton manufactures during those years, to these countries, were as follows:

	To Great Britain.		To France.	
	Cotton-wool.	Cotton manufactures.	Cotton-wool.	Cotton manufactures.
1846..	\$27,707,717	\$9,607 00	\$10,080,465	none.
1847..	35,841,265	6,765 00	10,381,318	\$216 00
1848..	41,925,258	28 00	11,428,850	2,374 00
1849..	47,444,899	2,591 00	10,185,713	none.
1850..	48,884,453	50 00	14,395,449	539 00
	201,803,592	19,041 00	56,471,795	3,129 00

Table No. 4 shows the value of the exports of *cotton manufactures* from the United States and Great Britain in the year 1848, and the countries to which the same were sent.

From this table it will be seen that the value of *cotton manufactures* exported from the United States during that year, was - - - - -

\$5,718,205

And that from Great Britain the value was - - - - -

109,777,008

That of these amounts the United States received from Great Britain, per British reports for 1848, to the extent of - - - - -

8,291,036

Our records for the fiscal year ending 30th June, 1848, show an importation of cotton manufactures from Great Britain amounting to - - - - -

14,477,978

And that Great Britain received from the United States but

28

That Russia, Italy, Holland, and the Hanseatic Towns received from Great Britain - - - - -

29,802,898

And from the United States - - - - -

(none.)

In 1848 the exports of British products and manufactures amounted to - - - - -

256,000,000

Of this amount the *manufactures of cotton* were valued at - - - - -

109,777,008

which shows how largely Great Britain is dependent upon this manufacture for her commercial prosperity.

The United States should share in the profits of manufacturing her own great staple; and in proportion as we increase the manufacture of this and other materials, of which we have an abundant supply, shall we be enabled to command the produce, manufactures, and coin of other nations.

Table No. 2 exhibits the exports of cotton from the United States and Great Britain for five years, from 1844 to 1848 inclusive.

By a reference to this table it will be seen that the exports of raw cotton to several countries from Great Britain exceed those from the United

States to the same countries, and that the value of such exports of American raw cotton from Great Britain to the continent of Europe exceeds the entire exports of American cotton manufactures to the whole world.

Our entire export of breadstuffs and provisions to all parts of the world during the past year, will scarcely amount to the value of the cotton goods imported and the duties thereon.

These tabular statements are intended to show how important an article in the commerce of the world is the cotton of the United States; and if manufactured by our own citizens, how widely our commerce might be extended. Instead of an *importation* of nearly \$20,000,000 in value of cotton manufactures in a single year, our annual *exports* of those manufactures should be \$100,000,000.

The warehouses of the United States will not be filled with the products and manufactures of other nations so long as we are content to export our cotton and other raw materials in their crude state, and import the most common articles of clothing.

Our policy should be by every constitutional means to encourage the manufacture of our own materials, and, so far as their product may be necessary for other nations, exchange them in their most valuable form; for, under the present system, the gold obtained from our mines will soon be exhausted in paying for excessive importations.

With a profound conviction of their truth, I repeat the opinion and words of my predecessor on this vital subject, in his annual communication to Congress at the last session: "All history shows that where are the work-shops of the world, there must be the marts of the world, and the heart of wealth, commerce, and power."

It has been shown, by the experience of several years, that the average rates of duties imposed by the present revenue laws is about twenty-three per cent. upon the foreign value of our imports, including free as well as dutiable goods.

During the last fiscal year we imported of foreign merchandise, including specie, (see table No. 5,) \$178,136,318; and we exported of domestic products, foreign goods, and specie, \$151,898,720; leaving a balance against us of \$26,247,598.

A large proportion of this balance has doubtless been paid by our domestic stocks, which find a ready sale at this time in European markets. These last, however, as they only postpone a present payment in coin, cannot be expected to liquidate similar balances for coming years, even if it were the wish of the government to create a large foreign debt of this kind. The impolicy of such a measure will not be questioned, and it is doubtless the true interest of the country to avoid it.

In regulating our commerce with foreign nations, we are therefore compelled to take as the true basis of safe importation from all countries the amount of our own products which we may reasonably calculate may find a market abroad.

It is certain that the increased ability of this country to consume foreign goods will at this time safely admit a larger importation than in former years; yet the experience of the last year has shown that our imports have been greatly beyond our exports, which last must be regarded as the true measure of our ability to consume for any given number of years.

If, upon the large importations of the past year, the increase should

continue at the same ratio as that of the first quarter, which, as already stated, is \$18,000,000, the aggregate amount for the current fiscal year ending 30th June, 1851, will not fall much short of \$250,000,000. A survey of the markets of the world, it is believed, furnishes no reason to expect that our exportations will exceed those of the last year, which we have seen were a fraction less than 152 millions. This would leave on the trade of the current fiscal year with foreign countries an alarming balance, which could not fail to be felt in results fatal to all branches of business at home, and highly injurious to the revenue of succeeding years.

These considerations, forced by the existing state of things upon the earnest attention of this department, are submitted to the wisdom of Congress in the belief that they present reasons of the most imperative character for a modification of the present revenue laws. The large prospective importations should be checked by a higher rate of duties, so as to bring their aggregate amount within the limit of our capability to pay. If the exports of the last year define that limit, then our imports for the ensuing year should not greatly exceed \$152,000,000. It is believed, however, that we may calculate safely upon an export of gold for several years to come of at least from ten to fifteen millions annually, exclusive of what goes abroad direct from California, without any detrimental effect upon the currency or business of our people. The supply of this metal from our own mines may at present be estimated at \$50,000,000 annually, including that sent directly from California to other countries; and this supply it is believed will not be likely to diminish in amount for the next two or three years.

If, then, we can afford to spare the above amount of the precious metals in payment of foreign merchandise, it may be fairly assumed that our exports, including all articles, will be equal to about one hundred and sixty-five millions, supposing always the trade of the world to remain unaffected by any disturbing causes. In the opinion of this department it would be unsafe to assume an amount of imports as a basis upon which to levy duties for revenue beyond this latter sum.

If the present rates of duties be applied to that amount, we should receive from customs only \$37,950,000; and the amount of revenue required for the present and succeeding years would fall short of the estimates for the current year by a fraction over seven millions.

It cannot be doubted that a rate of duty higher on many articles than that paid by the present law might be established without affecting injuriously the revenue. The extraordinary influx of foreign merchandise for the last year and the first quarter of the present one, must be regarded as conclusive proof that an increase of duties, so as to advance the amount of revenue seven millions on the same amount of imports, is entirely practicable.

That such increase will be found necessary to the demands of the treasury is believed to be beyond doubt, unless Congress shall discontinue many of the objects of expenditure which originated in our recent territorial acquisitions; and this, in the opinion of the department, would be equally impolitic and unjust.

From the foregoing considerations the department would submit the following modifications of our present revenue laws:

I. A change in the present ad valorem system, which should impose specific duties upon all articles to which such duties may be safely applied,

with home valuations upon all such as are necessarily subject to ad valorem rates.

II. If the principle of specific duties shall not be adopted, that the home valuation, instead of the foreign, should then be applied to all imports subject to ad valorem duties.

III. If neither of the foregoing changes shall be thought proper, then it is deemed highly necessary that the present rates of duties should be increased on a great variety of articles which it will be found could bear such increase with the most salutary effects upon both trade and revenue.

Either of the two first modifications suggested above would undoubtedly correct many of the inequalities of the present system; place all importers, whether purchasers or manufacturers, on equal grounds in respect to valuations for duty; guard the revenue against the flagrant frauds which are so easily perpetrated under existing laws, and insure stability and permanent increase of the revenue. They are therefore earnestly commended to the favorable consideration of Congress.

In any system, it is believed that experience has settled the true policy to be pursued in several particulars which enter into our system of revenue laws. Among these are, that all raw material should be admitted at a moderate rate of duty, when assessed at all; that all non-enumerated articles should be assessed at higher rates of duty than the average of manufactured articles; and that all articles composed of the same material should pay in general the same rate of duty.

In order to insure uniformity in the business of the custom-houses, and equality in the valuations under any system, I earnestly recommend the creation of a corps of appraisers at large, whose duty it shall be to visit the principal ports of entry in the United States from time to time, with power to correct improper valuations, and prescribe rules for the local appraisers.

PUBLIC WAREHOUSES.

By the joint resolution of the 14th February last, the Secretary of the Treasury was "authorized to dispose of the bonded warehouses now leased by government, on or before the first of January next, on the best practicable terms for the government." The leases here referred to are of warehouses in New York and Boston; the annual rents of which amount to \$105,415 in New York, \$48,199 88 in Boston.

Although the power conferred is not limited, it has been deemed best to report to Congress that these warehouses have been offered at the rents which the United States are bound to pay, without being able to dispose of them at those rates. So far as offers have been made, they do not amount to one-half the rent stipulated in the leases. This would leave so large a loss that it is submitted to Congress to direct what course shall be pursued; and in the event of a peremptory disposition of these warehouses being ordered, that an appropriation be made for any loss that may result.

On the 17th February, 1849, Mr. Secretary Walker issued new and very full instructions concerning the warehousing of merchandise under the act of 6th August, 1846. The 7th section of these instructions directed that, "at those ports where stores are owned or have been leased by the United States, and the leases of which have not expired and been

cancelled in compliance with the instructions of this department, (said stores being classified in these instructions as class 1,) *the collectors will, on entry for warehousing, first fill said stores with such goods as are proper to be stored therein—due regard being had to the description and character of the goods and place of deposit.*”

The officers of the customs have, during the past year, enforced these directions, to the manifest inconvenience and against the earnest remonstrances of merchants and the proprietors of private bonded warehouses. It is evident that to compel an importer to deposit his merchandise in such warehouses as the United States may either own or lease, however remote from his place of business or the discharging vessel, must in many cases lead to so great an expense as to work a virtual denial of the warehousing privilege. If the United States have entered into leases of warehouses at extravagant rents, or at points that do not accommodate the importer, it would seem proper that the loss should be borne by the public, and not thrown upon the importers of merchandise. These public warehouses are not entitled to any preference beyond what their greater safety or better management may deserve and secure.

The facilities of the warehousing system are now extensively enjoyed, and may be greatly increased with advantage to the importer and safety to the government. To effect these ends, I would respectfully recommend that the time which goods may be kept in store, after the original importation and entry, be extended to three years, and with the privilege of export to any foreign country without the payment of duties. While the drawback system was in operation, merchandise was allowed the benefit of drawback if exported within three years from the date of importation.

As the warehousing system has superseded that of drawbacks, this extension of time will be in accordance with the former practice of the government, and may be granted without endangering the security of the revenue.

I would also recommend that provision be made by law to relieve importers from the payment of duties upon merchandise destroyed by fire in bonded warehouses.

In order to remove every unnecessary restriction upon commerce, and to render the transaction of business at the custom-houses simple and economical, I would respectfully recommend that all custom-house fees be abolished, as well those that are chargeable upon the registering, enrolling, and licensing of vessels, as those relating to the entry, warehousing, and transportation of merchandise. By the act of 2d March, 1831, it was provided, “that in lieu of the fees, emoluments, salary, and commissions now allowed by law to any collector or surveyor of any district on our northern, northeastern, and northwestern lakes and rivers, each collector or surveyor as aforesaid shall receive annually, in full compensation for these services, an amount equal to the entire compensation received by such officer during the past year.”

Under this provision, all custom-house fees were abolished in the collection districts embraced by this act; and it is now recommended that similar provisions be extended to all the collection districts.

In view of the revenue derived from imports, the amount of these fees is comparatively small, being less than \$300,000 per annum, while their collection in small sums is a source of great annoyance to those

who pay them. I would also direct the attention of Congress to the numerous custom-house oaths and bonds, consular certificates, and other requirements with which our system is burdened, rendering it at once complicated and vexatious.

If we would promote foreign commerce, and secure for our vessels their full share of the freighting of our own products, and those of other nations, we should be careful to remove every impediment and extend every facility which affects this intercourse.

The changes in our laws which have been named will be of essential benefit to all who are interested in the privileges granted by our warehousing system; and if, in addition, we should dispense with the oaths, bonds, and certificates that appertain to entries of merchandise at the foreign cost or value, and adopt the value in the United States, we should relieve the business of importing merchandise of its greatest embarrassment, and our own officers of investigations into the prices paid for goods, or the value thereof in foreign countries, and likewise avoid the frequent collisions between the appraisers and importers which the requirements of our present system occasion.

A statement is herewith presented (No. 6) showing the value of dutiable merchandise re-exported from 1821 to 1850. The total value of such exports during that period was \$301,092,531, being an average of \$10,036,417 annually. From the 1st of December, 1846, to the 30th June, 1850, the total value of dutiable merchandise re-exported from bonded warehouses under the act of the 6th of August, 1846, establishing a warehousing system, was \$12,474,765, being an average of \$3,481,329 annually; from which it is apparent that the benefits anticipated from the warehousing act of the 6th of August, 1846, have not been fully secured.

Statement No. 7 shows "the value of goods remaining in warehouses at the close of each quarter from the 30th of September, 1847, to the 30th of June, 1850, as exhibited by the quarterly returns of the collectors of the customs under the provisions of the act of the 6th of August, 1846, and also the amount of duties payable thereon."

THE MINT.

The tables accompanying this report, marked 12, 13, and 14, exhibit in detail the operations of the mint at Philadelphia, and the different branches, from the time they were respectively established down to the 30th October, 1850.

The amount of coinage at the mint in Philadelphia during the month just past has exceeded four millions of dollars; and, if the experiments now progressing under the authority of Congress for testing a new process of assaying should equal the expectations which have been formed respecting it, the capabilities of that establishment will be extended to the coinage of eight millions monthly, and, with the branch mint at New Orleans, will be fully able to furnish coin, without any unreasonable delay, for all the future probable receipts of gold dust and bullion.

In order, however, that the receivers of the precious metals from abroad—and particularly at New York, where the greater portion of them arrive—may the more promptly and without expense realize the amount, I would recommend to Congress that this department should be authorized

to receive all gold or silver bullion intended for coinage, and so soon as it could be assayed and the correct value of it ascertained, that mint certificates should be issued for the same in convenient sums, at the option of the owners; which certificates should be made receivable for all dues to the United States, the government being at the expense of conveying such bullion to the mint for coinage. Under this system, the holders of bullion would always realize the full value, without abatement or discount, so soon as it was assayed, which generally would be in a few days, and without waiting until it was actually coined. Such certificates would be freely received on deposit as specie by all the banks of the country, to be paid out to their customers who might have duties or other dues to pay into the public treasury, and would greatly facilitate such payments by avoiding the constant counting and re-counting of large amounts of coin for the purpose.

Statement No. 15 exhibits the amount of coin and bullion imported and exported annually from 1821 to 1850, inclusive, and also the amount of importation over exportation, and of exportation over importation, during the same years.

COAST SURVEY.

The coast survey was reorganized in 1843, and placed upon its present footing by legislative authority. By that organization the land operations, constituting four-fifths of the whole, were assigned to civilians and officers of the army, and the hydrography to officers of the navy.

The distinguished and scientific gentleman who has so long and so well superintended the work, with this temporary corps, were placed under the supervision and control of the Treasury Department, to which all works affecting commerce and navigation, it was believed, should be properly committed. It was also thought that officers of the army and navy could not be brought to act harmoniously together under the control of either the War or Navy Department.

This organization was the result of the experience of the work up to that time. It has proved eminently successful in its operations: the rapidity of its progress, as well as its accuracy and the magnitude of its results, have commanded the applause of those most distinguished for scientific attainments in Europe and America.

This department has from time to time, as the work demanded, called for as many officers of the army and navy as could be spared from their appropriate duties.

An application for an additional number of officers of the army is now pending before the War Department, and will, it is expected, receive a favorable consideration.

When the recent war with Mexico was declared, there were five officers of the corps of topographical engineers, and nine of the line of the army, employed in the coast survey.

The survey thus became an admirable school of practice for such of the graduates of West Point and the officers of the navy as had a predilection for the science called into practice by the work, each being engaged in his appropriate sphere.

While the scientific character of the survey is such as to reflect lasting credit upon our country, it is also eminently practical in its results: the

highest branches of scientific knowledge are made subservient to the most useful purposes.

The economy of the work deserves commendation. It will be found that as much useful work is done and advantage to the country and mankind obtained, for the same amount of expenditure, as in any other department of the government. In this respect the last seven years have shown a gain in economy of one and three-quarters to one over the expenditures before that time for the same work. This may be ascribed to the enlargement of the scale on which the work proceeds, which also greatly tends to hasten its final completion.

The trigonometrical portion of this survey now extends unbroken from Portland, in Maine, to within fifty miles of the capes of the Chesapeake, and, with an interval of about one hundred miles, which is rapidly filling up, to a point beyond Cape Hatteras.

It has been commenced in South Carolina, Georgia, and Florida; is complete in Alabama, and nearly so in Mississippi; and has been commenced in Louisiana and Texas. The other operations follow closely in their order, and the publication of the maps and charts keeps pace with the field work. Nearly one-half of the coast of the Atlantic and the Gulf of Mexico has been surveyed. Since our recent acquisitions of territory on the Pacific, parties attached to the survey have been actively employed on that coast, and have contributed important information to this department in regard to the proper sites for light-houses and other aids to navigation.

A detailed report of the progress of the work will be submitted to Congress at an early period of the session.

MISCELLANEOUS.

The necessary instructions in fulfilment of the provisions of the 6th section of the act of 28th September last have been issued for the numbering and coloring of the buoys placed "along the coast, or in bays, harbors, sounds, or channels."

Arrangements have been made for the manufacture, and delivery at a convenient point for transportation, of the buoys intended to be placed in the channel of Columbia river.

Measures have been taken promptly to execute the design of Congress in providing for the security of life and property on the seacoast. Metallic life-boats, with the usual fixtures, designed for five points on the coast of Florida, and three for the coast of Texas, have been contracted for. Like facilities, with the addition of mortars, shot-rockets, and station-houses, have been authorized along the shores of Long Island, including a station at Watch Hill, in Rhode Island.

In pursuance of the directions of Congress, preparations are being made to test the use and economy of the calcium light; a detailed report of which, and also of the general condition of the light-house establishment, will be submitted to Congress during the present session.

Engagements have been entered into for the construction of an iron screw-pile beacon upon Romer Shoal, under the authority contained in the act making appropriations for light-houses, &c.

The preliminary surveys, as required by the 3d and 4th sections of the

light house act of 28th September last, have been directed with reference to such new works as were authorized by that act.

The condition of the several marine hospitals in course of erection may be ascertained by reference to the annexed report of the chief of the topographical bureau and others, numbered 17, 18, 19, and 20. It is proper to remark that the insufficiency of the last appropriation for the hospital at Natchez has delayed the completion of that work. That the seamen on the coast of the Pacific may derive immediate benefits from the hospital fund, means have been taken for the conversion of a building at San Francisco, known as the Presidio, into a hospital, to be used until a suitable structure shall be erected for that purpose.

In addition to the several custom-houses in course of erection, Congress, at the last session, made appropriations for additional ones at Bath and Bangor, in Maine; at Norfolk, Virginia; Cincinnati, Ohio; St. Louis, Missouri; and San Francisco, California; also, for sites for marine hospitals at Evansville, Indiana, and Vicksburg, Mississippi. The necessary steps for the selection and procurement of proper sites for these edifices have been taken by the department. The progress of those custom-houses in course of erection has been as rapid as circumstances would allow. That at New Orleans is of the greatest magnitude, and the special attention of the department has been given to it, with a view of securing its completion at an early date.

The incumbrance upon the site selected for the custom-house at Charleston, South Carolina, has been removed, and no further delay in the erection of the building is anticipated. That at Savannah has progressed so far as to justify the expectation that it will be ready for occupation by August next, provided the additional appropriation submitted to Congress shall be made at an early day.

Respectfully,

THO. CORWIN,
Secretary of the Treasury.

Hon. WM. R. KING,
President pro tempore of the Senate.

List of tables and statements accompanying this report.

- A and B —Receipts and expenditures.
- C.—Expenses of custom-houses.
- CC.—Estimates for revenue-cutter establishment.
- D —Public debt.
- E.—Redemption of treasury notes.
- F.—Redemption of treasury notes purloined.
- G.—Actual and estimated expenditures for three years.
- H.—Aggregate receipts and expenditures for three periods.
- I.—Showing expenditures of the government for seven years prior to 1852.
- J.—Showing expenditures of the government, including payments on account of public debt.
- K.—Land required to satisfy warrants, &c.
- L, and papers 1 to 7.—Expenditures, actual and estimated, for War Department for seven years prior to 1852.
- M No. 1.—Payments on account of pensions.
- M No. 2.—Estimates for pensions.
- N.—Expenditures, appropriations, and estimates for Indians.
- O.—Expenditures for certain objects for seven years prior to 1850.
- P No. 1.—Interest on loans and upon treasury notes to 1852.
- P No. 2.—Estimates for interest on loans reimbursable subsequent to 1852.
- Q.—Mexican war claims pending.
- R.—Annual expenses of the government from 1828 to 1845.
- S.—Excess of expenditures in each bureau of the War Department from 1845 to 1852
- T.—Letter from the department of September 25, 1850.
- U.—Statement of advances made at New York and Boston.
- V.—Showing inequalities of valuation at different ports.
- W.—Amount and value of land sold annually for 1847, 1848, and 1849.
- X 1.—Quantity and value of iron imported from 1821 to 1850.
- X 2.—Bar iron manufactured for same period.
- X 3.—Quantity of iron imported from 1840 to 1850, &c.
- Y.—Aggregate value of breadstuffs exported from 1821 to 1850.
- Z.—Cotton, rice, and tobacco, exported for same period.
- No. 1.—Foreign merchandise imported and exported, and consumption per head, from 1821 to 1850.
- No. 2.—Cotton and cotton manufactures exported from the United States to Great Britain, &c.
- No. 3.—Value of exports of cotton from the United States for five years.
- No. 4.—Value of exports from Great Britain and United States for 1848.
- No. 5.—Total value of imports from 1821 to 1850.
- No. 6.—Value of dutiable merchandise re-exported for same period.
- No. 7.—Value of goods remaining in warehouse from 1847 to 1850.
- No. 8.—Quantity and value of hemp and cordage from 1821 to 1850.
- No. 9.—Quantity and value of hempen goods for same period.
- No. 10.—Value of certain articles imported, &c., from 1844 to 1850.
- No. 11.—Cotton, from 1821 to 1850.
- No. 12.—Coinage of the mint and branches.
- No. 13.—Amount of gold deposited at the mint and branches, from mines in the United States, up to October 31, 1850.
- No. 14.—Expenses of the Philadelphia mint.
- No. 15.—Coin and bullion imported and exported from 1821 to 1850.
- No. 16.—Quantity and value of wines, &c., imported from 1843 to 1850.
- Nos. 17, 18, 19, and 20.—Reports on marine hospitals.

A.

Statement of duties, revenues, and public expenditures, during the fiscal year ending June 30, 1850, agreeably to warrants issued, exclusive of trust funds.

The receipts into the treasury during the fiscal year ending June 30, 1850, were as follows:

From customs—			
During the quarter ending September 30, 1849.....	\$11,643,680	54	
During the quarter ending December 31, 1849.....	7,207,385	87	
During the quarter ending March 31, 1850.....	11,489,912	36	
During the quarter ending June 30, 1850.....	9,327,707	65	
			\$39,668,686 42
From sales of public lands.....			1,859,894 25
From miscellaneous and incidental sources, including premiums on loans and military contributions.....			1,847,218 23
			<hr/>
Total receipts, exclusive of loans and treasury notes.....			43,375,798 90
Stock issued for specie deposited under act of March 31, 1848.....		399,050	00
Stock issued in funding treasury notes under act of July 22, 1846.....	\$83,500	00	
Stock issued in funding treasury notes under act of January 28, 1847.....	3,557,700	00	
Stock issued in funding treasury notes under acts prior to July 22, 1846.....	5,700	00	
		<hr/>	<hr/>
		3,646	900 00
			4,045,950 00
			<hr/>
			47,421,748 90
Balance in the treasury July 1, 1849.....			2,184,964 28
			<hr/>
Total means.....			49,606,713 18
			<hr/>

The expenditures for the fiscal year ending June 30, 1850, exclusive of trust funds, were—

CIVIL LIST.

Legislative.....	1,127,309	92
Executive.....	1,120,663	02
Judiciary.....	635,982	38
Governments in the Territories of the United States.....	51,408	13
Surveyors and their clerks.....	60,650	57
Officers of the mint and branches.....	43,300	00

A—Continued.

Commissioner of Public Buildings	\$1,956 05	
Secretary to sign patents for public lands	1,500 00	
Total civil list		\$3,042,770 07

FOREIGN INTERCOURSE.

Salaries of ministers	81,934 73	
Salary of minister resident to Turkey	7,500 00	
Salaries of chargés des affaires	70,146 02	
Salaries of secretaries of legation	18,481 09	
Salary of dragoman to Turkey	2,750 00	
Commissioner to reside in China	7,500 00	
Secretary and Chinese interpreter	3,000 00	
Commissioner to the Sandwich islands	2,016 67	
Outfits of ministers and chargés des affaires	123,500 00	
Compensation for certain diplomatic services	2,295 92	
Contingent expenses of all the missions abroad	31,852 28	
Contingent expenses of foreign intercourse	40,441 03	
Salary of the consul at London	2,000 00	
Clerk hire and office rent to consul at London	2,800 00	
Salary of consul at Alexandria	3,000 00	
Salary of consul at Beyrout	500 00	
Salaries of consuls at Kwang, &c., China	1,500 00	
Office rent of consul at Basle, Switzerland	382 33	
Relief and protection of American seamen	89,792 29	
Intercourse with Barbary Powers	8,000 00	
Interpreters, guards, and other expenses of consulates in Turkish dominions	1,475 22	
Renewal of diplomatic intercourse with Mexico	3,432 48	
Compensation and contingent expenses of commissioners under treaty with Mexico	20,428 39	
Treaty of peace, limits, boundaries, &c., with Mexico	869,650 00	
Instalment and interest due May 30, 1849, under 12th article of treaty with Mexico	52,600 00	
Instalment and interest due May 30, 1850, under 12th article of treaty with Mexico	3,386,616 31	
Total foreign intercourse		4,838,594 76

MISCELLANEOUS.

Mint establishment	126,190 00
Support and maintenance of light-houses, &c.	674,661 84

Building light-houses, &c.....	172, 158 20
Marine hospital establishment.....	162, 379 67
Building marine hospitals.....	97, 111 67
Building custom-houses and warehouses.....	587, 531 07
Building and equipping six revenue-cutters.....	21, 432 45
Refunding duties on foreign merchandise, per act August 8, 1846.....	12, 954 72
Refunding duties collected under act August 30, 1842.....	302 93
Refunding duties in certain cases where they are unascertained.....	9, 517 76
Refunding duties per act May 8, 1846.....	2, 556 62
Refunding duties collected in Mexico.....	614 73
Refunding duties paid by colleges, academies, &c.....	270 10
Tonnage duties on Spanish vessels refunded.....	53, 716 28
Payment of debentures, drawbacks, bounties, and allowances.....	538, 248 30
Repayment to importers of excess of deposits for unascertained duties.....	564, 175 32
Debentures and other charges (customs).....	60, 056 41
Compensation of special examiners of drugs and medicines.....	5, 972 20
Surveys of public lands.....	221, 942 36
Expenses of the mineral land service.....	13, 603 55
Debentures and other charges (lands).....	2, 322 34
Repayments for lands erroneously sold.....	23, 185 24
Refunding money for land sold in Greensburg land district.....	4, 401 35
Payment of war bounty land warrants.....	29, 675 00
Three per cent. to the State of Ohio.....	13, 246 57
Three per cent. to the State of Indiana.....	47, 699 53
Three per cent. to the State of Illinois.....	15, 987 78
Three per cent. to the State of Alabama.....	58, 905 90
Five per cent. to the State of Michigan.....	2, 559 03
Five per cent. to the State of Arkansas.....	3, 009 71
Five per cent. to the State of Wisconsin.....	10, 513 29
Five per cent. to the State of Iowa.....	9, 105 52
Two per cent. to the State of Alabama.....	45, 006 09
Correction of erroneous and defective surveys in southern Michigan.....	3, 639 74
Survey of the coast of the United States.....	220, 000 00
Survey of reefs, &c., of south Florida.....	24, 000 00
Public buildings in Washington, &c.....	94, 626 90
Historical painting for the rotundo of the Capitol.....	2, 000 00
Support and maintenance of the penitentiary of District of Columbia.....	8, 850 00
Support of insane paupers of District of Columbia.....	7, 752 82
Support and medical treatment of twelve transient paupers.....	1, 700 00
Auxiliary watch for the city of Washington.....	5, 689 55
Cleaning out and deepening Washington city canal.....	20, 000 00
To reimburse city of Washington the cost of erecting one-half of City Hall building.....	30, 000 00

A—Continued.

Improvements in the city of Washington, 12th section act May 17, 1848.....	\$16,652 61
Relief of the several corporate cities of the District of Columbia.....	50,311 15
Reimbursement of debt contracted by corporate cities of District of Columbia.....	60,000 00
Expenses of running and marking boundary line between United States and Mexico.....	59,877 96
Results and account of the Exploring expedition.....	15,000 00
Expenses incident to loans and treasury notes.....	14,307 25
Salaries of assistant treasurers and clerks.....	23,285 63
Compensation of $\frac{1}{2}$ per cent. to each designated depository.....	3,668 31
Compensation to special agents to examine books, &c., of several depositories.....	5,000 00
Contingent expenses under act for collecting, &c., public revenue.....	8,928 26
Payment of horses, &c., lost in the military service of the United States.....	2,853 06
Expenses of preparing forms, &c., preparatory to taking 7th census.....	9,500 00
Expenses of taking 7th census.....	8,000 00
Purchase of manuscripts and papers of Alexander Hamilton.....	20,000 00
1,000 sets of the continuation of the Statutes at Large.....	2,521 00
To pay for 12 copies of Congressional Globe and Appendix.....	8,280 00
Printing and publishing papers of A. Hamilton.....	6,000 00
Buildings and library at seat of government of Oregon Territory.....	8,000 00
Library for Territory of Minnesota.....	3,000 00
Completing three rooms in capitol of Iowa for use of United States courts.....	854 50
Expenses that may be incurred for relief of bona fide settlers under the act for the armed occupation of Florida.....	1,499 70
Expenses of the Smithsonian Institution, per act August 10, 1846.....	30,910 14
Patent fund.....	191,317 03
Consular receipts.....	557 77
Relief of sundry individuals.....	278,860 61
Claims not otherwise provided for.....	2,927 91
Expenses of collecting revenue from customs prior to January 1, 1850.....	1,157,176 50
Expenses of collecting revenue from customs subsequently to January 1, 1850.....	817,154 72
Expenses of collecting revenue from sales of public lands.....	137,410 95
Miscellaneous items.....	5,032 64
Total miscellaneous.....	6,958,360 24

UNDER DIRECTION OF THE DEPARTMENT OF THE INTERIOR.

Indian department.....	1,516,327 46
Pensions, military.....	1,477,399 04
Pensions, naval.....	157,192 76
Claims of the State of Virginia.....	244,500 61

Relief of sundry individuals.....	5,105 00	
Total under Department of the Interior.....		3,400,524 87

UNDER DIRECTION OF THE WAR DEPARTMENT.

Army proper.....	6,277,786 18	
Military Academy.....	156,550 08	
Fortifications and other works of defence.....	660,324 40	
Armories, arsenals, and munitions of war.....	745,411 29	
Harbors, rivers, roads, &c.....	93,225 79	
Surveys.....	37,255 78	
Arming and equipping militia.....	205,683 64	
Payments to volunteers and militia of States and Territories.....	1,137,601 18	
Relief of individuals and miscellaneous.....	87,400 82	
Total under War Department.....		9,401,239 16

UNDER DIRECTION OF THE NAVY DEPARTMENT.

Pay and subsistence, including medicines, &c.....	3,181,756 62	
Increase, repairs, ordnance, and equipments.....	1,562,200 52	
Contingent expenses.....	542,506 92	
Navy-yards.....	1,209,184 69	
Navy hospitals and asylums.....	9,621 14	
Dry-docks.....	787,519 07	
Steam mail service.....	188,569 45	
Relief of individuals and miscellaneous.....	120,281 62	
Marine corps.....	321,673 15	
Total under Navy Department.....		7,923,313 18

PUBLIC DEBT.

Paying the old public debt.....	2,291 69	
Interest on the public debt.....	3,535,670 18	
Interest on Mexican indemnity stock.....	15,178 74	
Interest on treasury notes.....	231,482 35	
Reimbursement of treasury notes, per acts prior to July 22, 1846; of which \$50 was paid for in specie, \$100 received for lands, and \$5,700 funded.....	5,850 00	
Reimbursement of treasury notes, per act July 22, 1846; of which \$150 was paid for in specie, \$1,600 received for customs, \$2,650 for lands, and \$83,500 funded.....	87,900 00	

A—Continued.

Reimbursement of treasury notes, per act January 28, 1847, all of which was funded.....	\$3,557,700 00
Redemption of treasury notes purloined, including interest.....	1,293 45
Total public debt.....	<u>\$7,437,366 41</u>
Total expenditures.....	<u>43,002,168 69</u>
Balance in the treasury July 1, 1850.....	<u>6,604,544 49</u>

TREASURY DEPARTMENT,
Register's Office, November 29, 1850.

TOWNSEND HAINES, Register.

B.

Statement of duties, revenues, and public expenditures, for the first quarter of the fiscal year from July 1 to September 30, 1850, agreeably to warrants issued, exclusive of trust funds.

RECEIPTS.

From customs.....	\$14,764,043 05
From sales of public lands.....	317,082 96
From miscellaneous and incidental sources, including military contributions in Mexico.....	425,264 64
From avails of stock issued in funding treasury notes, under acts prior to July 22, 1846.....	\$850 00
From avails of stock issued in funding treasury notes, under act of July 22, 1846	4,650 00
From avails of stock issued in funding treasury notes, under act of January 28, 1847.....	110,550 00
	<u>116,060 00</u>
	<u>15,622,440 65</u>

EXPENDITURES.

Civil list, miscellaneous, and foreign intercourse.....	1,477,309 30
Expenses of collecting revenue from customs.....	400,152 82
Expenses of collecting revenue from lands.....	34,353 83
Indian department.....	148,521 54
Pensions.....	1,007,694 94
Army proper, &c.....	1,578,541 50
Fortifications, ordnance, arming militia, &c.....	306,786 99
Navy.....	1,408,732 73
Paying the old public debt.....	2,090 61
Interest on public debt, treasury notes, and Mexican indemnity stock.....	3,198 73
Reimbursement of treasury notes, under acts prior to July 22, 1846, funded.....	\$850 00
Reimbursement of treasury notes, under act of July 22, 1846, funded.....	4,650 00
Reimbursement of treasury notes, under act of January 28, 1847, funded.....	110,550 00
	<u>116,050 00</u>
Redemption of stock of the loan of 1847, including premium and commission.....	500,000 00
	<u>621,339 34</u>
	<u>6,983,432 99</u>

TREASURY DEPARTMENT,
Register's Office, November 29, 1850.

TOWNSEND HAINES, Register.

C.

Statement of the number of persons employed in each district of the United States for the collection of customs, their occupation and compensation, during the fiscal year ending June 30, 1850.

District.	Number of persons employed.	Occupation.	Compensation paid to each person.
Passamaquoddy.....	1	Collector.....	\$3,000 00
	1	Surveyor.....	1,887 65
	8	Inspectors.....	1,095 00
	1	...do.....	918 00
	1	...do.....	735 00
	1	...do.....	547 50
	1	Weigher and measurer.....	1,044 74
	1	...do.....	461 59
	1	Boatman.....	312 00
	1	...do.....	278 87
	1	...do.....	215 00
Machias.....	1	Collector.....	278 58
	1	Inspector.....	730 00
	1	...do.....	454 50
	2	...do.....	500 00
	2	Appraisers.....	50 00
	3	Boatmen.....	410 00
Frenchman's Bay.....	1	Collector.....	923 21
	1	Deputy collector and inspector.....	800 00
	1	...do.....do.....	500 00
	2	...do.....do.....	300 00
	1	Inspector.....	365 00
	1	Boatman.....	240 00
	1	...do.....	168 00
	1	...do.....	156 00
	1	...do.....	108 00
Penobscot.....	1	Collector.....	1,077 29
	5	Inspectors.....	515 00
	8	Merchant appraisers.....	4 25
	1	Gauger, temporary.....	4 00
	1	Measurer, do.....	9 00
Waldoborough.....	1	Collector.....	290 65
	4	Inspectors.....	1,095 00
	1	...do.....	400 00
	1	...do.....	350 00
	1	...do.....	300 00
	1	...do.....	150 00
Wiscasset.....	1	Collector.....	214 52
	1	Inspector, weigher, and measurer.....	1,028 53
	1	...do.....do.....	926 53
	1	Inspector.....	730 00
	1	...do.....	672 00
	1	...do.....	60 00
	2	Boatman.....	4 00
Bath.....	1	Collector.....	2,704 00
	1	Deputy collector and inspector.....	1,008 00
	2	Inspectors, weighers, &c.....	1,250 00
	1	Revenue boat inspector.....	900 00
	1	Inspector.....	353 00

STATEMENT—Continued.

Districts.	Number of persons employe d.	Occupation.	Compensation paid to each person.
Bath—Continued	1	Inspector.....	\$417 00
	1	...do.....	300 00
	1	...do.....	300 00
	1	...do.....	175 00
	2	Occasional weighers, gaugers, &c.....	37 50
	2	Boatmen.....	207 00
Portland and Falmouth	1	Collector.....	1,655 07
	1	Deputy collector, &c.....	1,500 00
	2	Clerks.....	350 00
	6	Inspectors.....	1,095 00
	5	Occasional inspectors	343 40
	2	Weighers, gaugers, &c.....	3,000 00
	2	Appraisers.....	237 50
	1	Surveyor.....	150 00
	2	Boatmen.....	273 50
Saco.....	1	Collector.....	256 08
	2	Inspectors.....	367 50
Kennebunk	1	Collector.....	172 35
	1	Inspector.....	600 00
	1	...do.....	80 00
	1	...do.....	32 00
York.....	1	Collector.....	250 00
	1	Inspector.....	200 00
	1	...do.....	120 00
Belfast.....	1	Collector.....	1,104 47
	1	Deputy collector and inspector.....	1,095 00
	1	Occasional collector and inspector.....	399 00
	2	Dep'y collectors, inspectors, weighers, &c.....	1,095 00
Bangor	1	Collector.....	1,623 93
	4	Inspectors.....	1,095 00
	1	Weigher, gauger, and measurer.....	863 24
Portsmouth, N. H.....	1	Collector.....	692 88
	1	Deputy collector and inspector.....	730 00
	1	Naval officer.....	559 59
	1	Occasional inspector and dep'y naval officer.....	676 00
	1	Surveyor.....	541 67
	1	Weigher and gauger.....	545 67
	4	Inspectors and measurers.....	789 23
	1	Inspector.....	360 00
	1	Inspector and deputy collector.....	200 00
	4	Inspectors.....	300 00
	3	Occasional inspectors	290 00
	1	...do.....	100 00
	1	...do.....	105 00
	2	Inspectors.....	500 00
Vermont.....	1	Collector.....	1,090 84
	1	Deputy collector	570 00
	4	...do.....	509 00
	6	...do.....	360 00
	3	...do.....	240 00
	1	Inspector.....	500 00
	3	...do.....	240 00
	1	...do.....	160 00
	1	Boatman.....	240 00

STATEMENT- Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Vermont—Continued.....	2	Boatmen.....	\$120 00
Newburyport.....	1	Collector.....	716 17
	1	Naval officer.....	150 00
	1	Surveyor.....	250 00
	3	Inspectors.....	790 00
	3	Occasional inspectors.....	61 00
	1	Weigher and gauger.....	994 63
	1	Gauger.....	143 16
	1	Boatman.....	216 00
	1	...do.....	104 00
	1	Surveyor at Ipswich.....	250 00
	1	Inspector.....	198 00
Gloucester.....	1	Collector.....	859 53
	1	Surveyor.....	250 00
	2	Inspectors.....	1,032 00
	1	...do.....	300 00
	1	...do.....	150 00
	1	Boatman.....	194 44
	1	Assistant boatman.....	24 00
	1	Weigher, gauger, and measurer.....	565 94
	1	...do.....do.....	391 68
Salem and Beverly.....	1	Collector.....	1,675 37
	1	Naval officer.....	1,183 71
	2	Surveyors.....	682 64
	1	Deputy collector.....	1,000 00
	1	Clerk.....	930 00
	3	Weighers and gaugers.....	1,291 57
	1	Inspector.....	670 08
	1	Assistant measurer.....	399 01
Marblehead.....	1	Collector.....	48 63
	3	Inspectors.....	365 00
	1	Measurer.....	331 94
	1	Inspector.....	275 00
	1	...do.....	55 00
	1	Surveyor.....	160 00
	1	Boatman.....	150 00
Boston and Charlestown.....	1	Collector.....	6,400 00
	1	Assistant collector.....	2,000 00
	2	Deputy collectors.....	1,500 00
	1	Cashier.....	1,800 00
	2	Clerks.....	1,400 00
	2	...do.....	1,300 00
	6	...do.....	1,200 00
	4	...do.....	1,100 00
	6	...do.....	1,000 00
	4	...do.....	900 00
	1	Superintendent and messenger.....	1,100 00
	1	Assistant superintendent and messenger.....	600 00
	1	...do.....do.....	400 00
	1	Naval officer.....	5,000 00
	1	Deputy naval officer.....	1,500 00
	1	Clerk.....	1,200 00
	1	...do.....	1,150 00
	1	...do.....	1,100 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Boston & Charlestown—Con.	2	Clerks	\$1,050 00
	1	Surveyor	4,900 00
	1	Deputy surveyor	1,500 00
	1	Clerk	1,150 00
	1	Clerk	1,000 00
	1	Messenger	500 00
	2	Appraisers	1,500 00
	2	Assistant appraisers	1,200 00
	2	Clerks	1,000 00
	1	...do	900 00
	6	...do	800 00
	2	...do	638 75
	1	Special examiner of drugs	1,000 00
	1	Public storekeeper	1,400 00
	3	Assistant storekeepers	1,100 00
	1	...do	1,000 00
	1	Clerk	1,095 00
	1	...do	1,000 00
	1	...do	900 00
	1	...do	800 00
	1	...do	600 00
	9	Weighers	1,500 00
	4	Gaugers	1,500 00
	8	Measurers	1,500 00
	55	Inspectors	1,095 00
	1	...do	800 00
	2	...do	600 00
	1	...do	500 00
	21	Night inspectors	600 00
	6	Boatmen	540 00
Plymouth.....	1	Collector	165 59
	1	Deputy collector and inspector	1,095 00
	1	...do	300 00
	1	...do	800 00
	1	...do	600 00
	1	...do	160 00
	1	Measurer	182 55
Fall River.....	1	Collector	501 23
	3	Inspectors, weighers, and measurers	1,500 00
	1	Weigher and measurer	1,007 24
	1	Boatman	215 00
Barnstable	1	Collector	1,176 14
	1	Deputy collector and inspector	380 00
	4	...do	412 75
	4	Inspectors	315 00
New Bedford.....	1	Collector	2,471 41
	1	Deputy collector and inspector	1,095 00
	1	Inspector	1,095 00
	1	Inspector, weigher, and gauger, &c.	820 35
	1	Clerk	500 00
	1	Boatman	420 00
	2	Appraisers	25 00
	1	Inspector	300 00
	1	Deputy collector, inspector, weigher, &c. .	1,026 63

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
New Bedford—Continued....	1	Inspector.....	\$102 00
	1	...do.....	124 00
	1	...do.....	78 00
	1	Inspector and weigher.....	777 56
Edgartown.....	1	Collector.....	259 27
	1	Inspector.....	600 00
	2	...do.....	500 00
	1	Temporary inspector.....	306 00
	1	Boatman.....	300 00
	1	...do.....	240 00
Nantucket.....	1	Collector.....	258 43
	1	Deputy collector and inspector.....	1,095 00
	1	Inspector.....	730 00
	1	Superintendent revenue boat.....	144 00
Providence.....	1	Collector.....	972 85
	1	Clerk.....	600 00
	1	Naval officer.....	623 69
	1	Surveyor.....	617 26
	1	...do.....	200 00
	2	Inspectors.....	1,095 00
	6	...do.....	295 50
	1	...do.....	450 00
	1	...do.....	300 00
	1	Weigher.....	494 96
	2	Gaugers.....	297 60
	1	Measurer of coal, &c.....	1,281 28
	1	Measurer of salt.....	324 26
	1	Boatman.....	300 00
Bristol and Warren ..	1	Collector.....	605 75
	1	Inspector.....	1,095 00
	1	Assistant storekeeper.....	375 00
	2	Temporary inspectors.....	543 00
	1	Weigher.....	575 44
	1	Gauger.....	58 24
	1	Surveyor.....	250 00
	1	Boatman.....	185 00
	1	Surveyor.....	250 00
	1	Inspector.....	420 00
	2	Temporary inspectors.....	249 00
	1	Weigher and gauger.....	32 88
	1	Boatman.....	78 65
Newport.....	1	Collector.....	254 56
	1	Naval officer.....	250 00
	3	Surveyors.....	375 00
	1	...do.....	200 00
	1	Inspector.....	400 00
	1	...do.....	549 00
	2	...do.....	547 50
	4	Temporary inspectors.....	114 00
	3	Inspectors.....	176 16
	2	Measurers.....	59 24
	1	Weigher.....	29 05
	1	Gauger.....	149 04
	5	Boatmen.....	91 20
Middletown.....	1	Collector.....	483 63

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Middletown—Continued	1	Surveyor	\$376 64
	1	...do.	436 18
	1	...do.	338 70
	1	Inspector	500 00
	1	...do.	450 00
	1	...do.	225 00
	1	Public storekeeper	100 00
	1	Weigher and measurer	46 98
	1	Gauger	37 74
	1	Inspector for proving, marking, &c., spirits	12 48
New London	1	Collector	958 57
	1	Surveyor	250 00
	1	Inspector	680 00
	1	...do.	500 00
	1	...do.	650 00
	1	...do.	250 00
	1	...do.	100 00
	1	Weigher	940 00
	1	Boatman	300 00
New Haven	1	Collector	2,543 20
	1	Surveyor and storekeeper	800 24
	1	Deputy collector and inspector	1,083 00
	1	Inspector	1,095 00
	1	...do.	902 00
	1	...do.	72 00
	1	...do.	60 00
	1	...do.	40 00
	1	Inspector, weigher, and measurer	1,280 80
	1	Inspector, weigher, and gauger	1,082 85
	1	...do.	1,067 40
	1	Inspector and boatman	1,233 00
Fairfield	1	Collector	1,337 73
	1	Inspector	1,493 96
	1	...do.	418 50
	1	...do.	165 00
	2	...do.	12 00
	1	Temporary inspector	22 00
	1	Night inspector	22 00
Stonington	1	Collector	253 40
	1	Surveyor	150 00
	1	Inspector	500 00
	1	...do.	300 00
	1	Temporary inspector	3 00
	1	Boatman	216 00
	1	...do.	144 00
Sackett's Harbor	1	Collector	750 00
	4	Deputy collectors and inspectors	730 00
	1	Inspector	640 00
	1	...do.	547 50
	2	...do.	412 50
	1	...do.	365 00
	1	...do.	275 00
	3	...do.	300 00
	2	...do.	240 00
	2	...do.	180 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Sackett's Harbor—Continued.	1	Boatman.....	\$107 50
Genesee.....	1	Collector.....	811 10
	4	Inspectors.....	730 00
	1	Temporary inspector.....	646 00
Oswego.....	1	Collector.....	1,005 44
	1	Deputy collector.....	750 00
	1	Clerk.....	730 00
	1	do.....	131 66
	1	Assistant public storekeeper.....	668 00
	3	Inspectors.....	1,399 00
	1	Inspector.....	500 00
	2	Aids of the revenue.....	263 32
	1	Boatman.....	215 00
	1	Inspector.....	410 62
	1	do.....	300 00
	1	do.....	250 00
	1	do.....	365 00
	4	Night watchmen.....	363 25
	1	Secret night watchman.....	547 50
	1	Secret travelling inspector.....	500 00
Niagara.....	1	Collector.....	1,359 14
	1	Deputy collector.....	900 00
	1	do.....	400 00
	1	do.....	200 00
	4	Inspectors.....	730 00
	1	Secret inspector.....	1,200 00
	2	Night watchmen.....	365 00
	1	Boatman.....	360 00
Buffalo.....	1	Collector.....	2,058 98
	1	Deputy collector.....	1,000 00
	1	do.....	730 00
	2	Deputy collectors.....	500 00
	3	do.....	250 00
	1	Inspector.....	1,000 00
	1	do.....	540 00
	2	Inspectors.....	592 50
	1	Inspector.....	730 00
	1	Secret travelling inspector.....	1,448 40
	5	Night watchmen.....	730 00
	2	Clerks.....	730 00
	6	Boatmen.....	187 50
Oswegatchie.....	1	Collector.....	1,508 32
	1	Deputy collector and inspector.....	899 69
	1	do.....do.....	680 00
	1	do.....do.....	552 52
	1	do.....do.....	546 37
	1	do.....do.....	466 25
	1	do.....do.....	728 50
	2	Boatmen and night watchmen.....	113 33
Sag Harbor.....	1	Collector.....	551 22
	1	Inspector.....	202 00
	1	do.....	117 00
	1	do.....	81 00
New York.....	1	Collector.....	6,400 00
	1	Assistant collector.....	2,500 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
New York—Continued.	5	Deputy collectors.....	\$1,500 00
	1	Auditor.....	3,000 00
	1	Assistant auditor.....	1,800 00
	1	Cashier.....	2,500 00
	1	Assistant cashier.....	2,000 00
	2	Clerks.....	1,500 00
	8	..do.....	1,200 00
	26	..do.....	1,000 00
	21	..do.....	900 00
	21	..do.....	800 00
	4	..do.....	700 00
	7	..do.....	600 00
	2	..do.....	500 00
	6	Watchmen.....	547 50
	1	Fireman.....	456 25
	2	Porters and messengers.....	365 00
	4	..do.....do.....	300 00
	1	Porter and messenger.....	250 00
	2	Porters and messengers.....	240 00
		<i>Naval office.</i>	
	1	Keeper of custom-house.....	800 00
	1	Naval officer.....	5,000 00
	3	Deputies.....	1,500 00
	1	Clerk.....	1,200 00
	8	Clerks.....	1,050 00
	6	..do.....	950 00
	10	..do.....	900 00
	1	Clerk.....	800 00
	1	..do.....	750 00
	2	Clerks.....	600 00
	1	Clerk.....	500 00
	1	..do.....	400 00
	1	Porter.....	450 00
	1	Messenger.....	100 00
		<i>Surveyor's office.</i>	
	1	Surveyor.....	4,900 00
	1	Deputy.....	1,500 00
	1	Clerk.....	1,100 00
	4	Clerks.....	1,000 00
	1	Clerk.....	700 00
	1	Porter and messenger.....	600 00
	1	Surveyor at Albany.....	150 00
	1	Surveyor at Troy.....	250 00
	1	Surveyor at Cold Spring.....	Fees.
	189	Inspectors.....	1,095 00
	2	Inspectors at Albany.....	1,095 00
	1	Inspector at Troy.....	1,095 00
	2	Inspectors on Long Island.....	730 00
	75	Night inspectors.....	547 50
	19	Weighers.....	1,500 00
	18	Foremen.....	360 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
New York—Continued.....	8	Gaugers	\$1,500 00
	8	Assistants.....	480 00
	17	Measurers.....	1,500 00
	4	Markers.....	1,500 00
	4	Assistants.....	600 00
		<i>Appraisements.</i>	
	3	Principal appraisers.....	2,000 00
	5	Assistant appraisers.....	1,200 00
	1	Assistant appraiser.....	1,050 00
	15	Assistant appraisers.....	1,000 00
	2	.....do.....	900 00
	1	Assistant appraiser.....	800 00
	2	Assistant appraisers.....	600 00
	3	Clerks to storekeepers.....	1,000 00
	3	.....do.....do.....	800 00
	1	Porter.....	800 00
	1	Messenger.....	624 00
	1	Cooper.....	624 00
	3	Samplers.....	520 00
	4	Watchmen.....	520 00
	52	Laborers.....	520 00
	2	Messengers.....	312 00
	1	Special examiner of drugs.....	2,000 00
	1	Clerk.....	1,000 00
		<i>Public warehouses.</i>	
	1	Storekeeper.....	1,500 00
	8	Assistants.....	1,000 00
	10	Clerks.....	1,000 00
	3	.....do.....	900 00
	45	.....do.....	800 00
	2	.....do.....	600 00
	1	Clerk.....	500 00
	1	Register.....	1,200 00
	1	Superintendent.....	1,800 00
	28	Watchmen.....	547 50
	2	.....do.....	365 00
	1	Porter.....	800 00
	5	Laborers (foremen).....	780 00
	9	Laborers.....	520 00
	50	.....do.....	390 00
	1	Messenger.....	260 00
	18	Bargemen.....	600 00
	4	Measurers of passenger vessels.....	1,095 00
	1	Watchman of assistant treasurer's office..	912 50
	1	.....do.....do.....	547 50
Champlain.....	1	Collector.....	1,050 71
	2	Deputy collectors.....	750 00
	1	Deputy collector.....	600 00
	1	.....do.....	500 00
	1	.....do.....	450 00
	4	Deputy collectors.....	400 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Champlain—Continued.....	3	Inspectors.....	\$500 00
	1	Clerk.....	400 00
	1	Boatman.....	180 00
	1	...do.....	120 00
Cape Vincent.....	1	Collector.....	1,014 00
	1	Deputy collector.....	730 00
	4	Inspectors.....	547 00
Perth Amboy.....	1	Collector.....	281 31
	1	Deputy collector.....	600 00
	2	...do.....	288 00
	1	Surveyor.....	150 00
	4	Bargemen.....	61 55
Bridgetown.....	1	Collector.....	268 51
Burlington.....	1	...do.....	150 00
Little Egg Harbor.....	1	...do.....	269 00
	4	Inspectors.....	180 00
Great Egg Harbor.....	1	Collector.....	250 00
	1	Inspector.....	365 00
	1	Boatkeeper.....	168 00
Newark.....	1	Collector.....	264 62
	1	Deputy collector and inspector.....	730 00
	1	Boatman.....	50 00
Camden.....	1	Surveyor.....	263 94
Philadelphia.....	1	Collector.....	6,271 74
	1	Naval officer.....	5,000 00
	1	Surveyor.....	4,500 00
	1	Assistant collector.....	2,000 00
	2	Deputies, naval officer and surveyor.....	1,500 00
	1	Deputy collector.....	1,200 00
	1	...do.....	1,000 00
	2	Appraisers.....	1,500 00
	2	...do.....	1,200 00
	1	Special examiner of drugs.....	1,000 00
	1	Weigher.....	1,500 00
	2	...do.....	1,200 00
	2	...do.....	1,000 00
	2	Gaugers.....	1,500 00
	4	Messurers.....	1,500 00
	1	Clerk.....	1,400 00
	1	...do.....	1,300 00
	3	...do.....	1,200 00
	1	...do.....	1,100 00
	4	...do.....	1,000 00
	1	...do.....	950 00
	5	...do.....	900 00
	3	...do.....	860 00
	1	...do.....	830 00
	4	...do.....	800 00
	2	...do.....	760 00
	1	...do.....	600 00
	1	Superintendent of public stores.....	1,500 00
	1	Assistant storekeeper.....	840 00
	2	Examiners, appraisers' stores.....	1,095 00
	45	Inspectors.....	1,095 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Philadelphia—Continued....	1	Inspector.....	\$730 00
	16	Occasional inspectors.....	730 00
	4	...do.....	547 50
	2	Night inspectors.....	800 00
	24	...do.....	547 50
	4	Boatmen.....	360 00
	3	...do.....	300 00
	3	Messengers.....	600 00
	4	Laborers.....	547 50
	1	...do.....	540 00
	2	...do.....	456 25
	1	...do.....	400 00
	6	...do.....	360 00
	2	Watchmen.....	360 00
Presqu'isle.....	1	Collector.....	376 76
	1	Deputy collector.....	730 00
Pittsburg.....	1	Surveyor.....	403 58
Delaware.....	1	Collector.....	697 32
	3	Inspectors.....	1,095 00
	2	...do.....	500 00
	2	Messengers.....	365 00
Baltimore.....	1	Collector.....	6,400 00
	1	Deputy collector.....	1,500 00
	1	Cashier.....	1,500 00
	2	Clerks.....	1,200 00
	3	...do.....	600 00
	1	Messenger.....	547 50
	30	Inspectors.....	1,095 00
	2	Watchmen.....	638 75
	25	...do.....	547 50
	6	Boatmen.....	540 00
	1	Weigher.....	1,500 00
	1	Deputy weigher.....	1,095 00
	1	Gauger.....	1,500 00
	1	Measurer.....	1,500 00
	1	Deputy measurer.....	1,095 00
	1	...do.....	600 00
	1	Storekeeper.....	1,150 00
	1	...do.....	1,095 00
	2	...do.....	600 00
	2	Clerks in stores.....	800 00
	4	Porters in stores.....	547 50
	2	Appraisers.....	1,500 00
	2	Clerks to appraisers.....	1,000 00
	1	...do.....	600 00
	1	Porter to appraisers.....	350 00
	1	Keeper of lazaretto.....	150 00
	1	Naval officer.....	5,000 00
	1	Deputy naval officer.....	1,200 00
	1	Clerk to naval officer.....	600 00
	1	Surveyor.....	4,500 00
	1	Deputy surveyor.....	300 00
	1	Clerk to surveyor.....	600 00
Annapolis.....	1	Collector.....	250 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Annapolis—Continued.....	1	Inspector.....	\$1,095 00
	1	Surveyor at St. Mary's.....	250 00
	1	Surveyor at Lewellensburg.....	200 00
	1	Surveyor at Nottingham.....	150 00
Oxford.....	1	Collector.....	255 43
Vienna.....	1	.....do.....	225 38
	1	Surveyor.....	250 00
Havre de Grace.....	1	.....do.....	223 22
Georgetown, D. C.....	1	Collector.....	1,266 05
	1	Deputy collector, weigher, and measurer.	1,300 86
	1	Gauger.....	47 84
	1	Deputy collector, at Washington.....	891 25
	1	Temporary inspector, at Washington....	200 00
Richmond, Va.....	1	Collector.....	1,339 83
	2	Deputy collectors, inspectors, weighers, and measurers.....	1,095 00
	2	Inspectors, weighers, and measurers....	1,095 00
Norfolk and Portsmouth.....	1	Collector.....	1,560 65
	1	Naval officer.....	774 77
	1	Surveyor.....	515 09
	3	.....do.....	250 00
	1	Inspector and storekeeper.....	1,095 00
	4	Inspectors.....	1,095 00
	1	Inspector.....	400 00
	3	Temporary inspectors.....	72 00
	1	Weigher and gauger.....	1,500 00
	2	Measurers.....	550 31
	1	Clerk, and deputy naval officer.....	620 00
	1	Clerk in collector's office.....	500 00
	1	Watchman.....	147 00
	1	Boatman.....	473 06
	2	Boatmen.....	293 06
Tappahannock.....	1	Collector.....	275 36
	1	Deputy collector and inspector.....	300 00
	1	Surveyor, at Fredericksburg.....	250 00
	1	Surveyor, at Port Royal.....	250 00
	1	Surveyor, at Carter's creek.....	250 00
	1	Surveyor, at Urbanna.....	150 00
	1	Surveyor, at Dumfries.....	150 00
Cherrystone.....	1	Collector.....	208 42
	1	Surveyor.....	250 00
Yorktown.....	1	Collector.....	212 51
	1	Surveyor.....	200 00
Petersburg.....	1	Collector.....	400 00
	1	Deputy collector.....	730 00
	2	Inspectors.....	1,095 00
	1	Surveyor.....	300 00
	1	Weigher, gauger, and measurer.....	1,500 00
Alexandria.....	1	Collector.....	1,000 40
	1	Surveyor.....	300 00
	1	Deputy collector and inspector.....	1,095 00
	2	Inspectors.....	1,095 00
	1	Weigher and measurer.....	1,329 64
	1	Gauger.....	11 88

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Alexandria—Continued.....	1	Boatman	\$140 00
Wheeling.....	1	Surveyor and inspector.....	354 39
Yeocomico.....	1	Surveyor.....	151 08
Camden, N. C.....	1	Collector.....	293 18
	1	Temporary inspector, weigher, gauger, &c.....	365 87
	1	do.....do.....do.....	32 62
	1	do.....do.....do.....	22 21
Edenton	1	Collector.....	257 05
Plymouth, N. C.....	1	Collector.....	289 70
	1	Surveyor.....	150 00
	1	Temporary inspector, gauger, and weigher.....	111 75
	1	do.....do.....do.....	71 51
Washington, N. C.....	1	Collector.....	342 37
	1	Deputy collector, inspector, weigher, gauger, measurer, and clerk.....	500 00
Newbern, N. C.....	1	Collector.....	56 14
	1	Inspector.....	250 00
	1	Gauger.....	13 44
	1	Weigher.....	7 56
	1	Measurer.....	247 49
Ocracoke, N. C.....	1	Collector.....	1,000 00
	1	Inspector.....	480 00
	3	Boatmen.....	200 00
Beaufort, N. C.....	1	Collector.....	254 15
	1	Inspector.....	48 00
	1	Measurer.....	92 50
Wilmington, N. C.....	1	Collector.....	1,139 46
	1	Naval officer.....	150 00
	1	Surveyor.....	250 00
	1	Weigher and gauger.....	1,500 00
	2	Permanent inspectors.....	600 00
	3	Temporary inspectors.....	613 90
	1	Boarding officer.....	480 00
	1	Messenger.....	225 00
Charleston, S. C.....	1	Collector.....	5,123 69
	1	Naval officer.....	1,958 15
	1	Surveyor.....	1,588 94
	1	Deputy collector.....	1,000 00
	1	Assistant naval officer.....	626 00
	1	Clerk.....	1,300 00
	1	do.....	1,000 00
	1	do.....	600 00
	2	Appraisers.....	1,500 00
	1	Measurer.....	1,500 00
	1	Weigher.....	1,500 00
	1	Gauger.....	1,500 00
	15	Inspectors.....	1,095 00
	2	Boarding officers.....	1,095 00
	1	Storekeeper.....	1,095 00
	1	Steamboat inspector.....	1,095 00
	1	Examiner of drugs.....	1,000 00
	1	Temporary inspector.....	993 00
	1	do.....	984 00
	1	do.....	1,014 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Charleston, S. C.—Continued	1	Temporary inspector.....	\$999 00
	1	.....do.....	966 00
	1	.....do.....	969 00
	1	.....do.....	1,020 00
	1	.....do.....	963 00
Georgetown, S. C.....	1	Collector.....	252 27
	1	Deputy collector.....	125 00
Beaufort, S. C.....	1	Collector.....	250 00
Savannah, Ga.....	1	.....do.....	3,016 82
	1	Deputy collector.....	1,200 00
	1	Clerk.....	800 00
	1	Naval officer.....	942 38
	1	Surveyor.....	919 73
	2	Appraisers.....	1,500 00
	1	Storekeeper.....	800 00
	1	Porter and night watch.....	362 50
	10	Inspectors.....	1,095 00
	1	Weigher and gauger.....	1,500 00
	4	Bargemen.....	360 00
St. Mary's.....	1	Collector.....	501 40
	1	Inspector.....	200 00
	2	Boatmen.....	30 00
Brunswick.....	1	Collector.....	252 30
	1	Inspector.....	250 00
Mobile, Ala.....	1	Collector.....	6,018 49
	9	Inspectors.....	1,095 00
	3	.....do.....	720 00
	2	.....do.....	360 00
	2	Weighers and measurers.....	1,500 00
	1	Special appraiser.....	606 00
	1	Gauger.....	1,500 00
	2	Clerks.....	405 00
Pearl river.....	1	Collector.....	250 00
Natchez.....	1	.....do.....	506 90
Vicksburg, Miss.....	1	.....do.....	500 00
	1	Clerk.....	300 00
Pensacola, Flor.....	1	Collector.....	525 00
	1	Inspector.....	1,095 00
St. Augustine.....	1	Collector.....	542 88
	1	Inspector.....	500 00
	1	.....do.....	730 00
	4	Boatmen.....	180 00
	2	.....do.....	180 00
Key West.....	1	Collector.....	1,583 46
	1	Deputy collector.....	1,095 00
	1	Inspector.....	1,095 00
	1	.....do.....	550 00
St. Mark's.....	1	Collector.....	551 08
	3	Inspectors.....	1,095 00
	1	Temporary inspector.....	90 00
	4	Boatmen.....	300 00
St. John's.....	1	Collector.....	504 80
	1	Surveyor.....	300 00
	2	Boatmen.....	105 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Appalachicola	1	Collector	\$674 90
	2	Inspectors	1,095 00
	1	Weigher and gauger	1,500 00
	4	Bargemen	300 00
New Orleans	1	Collector	6,400 00
	1	Assistant collector	2,200 00
	1	Deputy collector	1,500 00
	5	Clerks	1,500 00
	9	..do.	1,200 00
	4	..do.	1,000 00
	3	..do.	900 00
	1	Porter	730 00
	1	Surveyor	4,500 00
	2	Deputies	1,500 00
	76	Inspectors	1,095 00
	1	Gauger	1,500 00
	1	Deputy gauger	1,200 00
	1	Weigher	1,500 00
	1	Deputy weigher	1,200 00
	2	Laborers	360 00
	1	Treasurer	1,500 00
	1	Deputy treasurer	1,095 00
	2	Laborers	360 00
	4	Boatmen	540 00
	11	..do.	360 00
	1	Naval officer	5,000 00
	1	Deputy naval officer	1,500 00
	1	Clerk	1,200 00
	1	..do.	1,050 00
	1	..do.	730 00
	2	Appraisers	1,500 00
	2	Clerks	1,095 00
	2	Porters	360 00
	1	Storekeeper	1,500 00
	1	Deputy storekeeper	1,095 00
	6	Laborers	480 00
	8	..do.	420 00
	2	Watchmen	730 00
Teché	1	Collector	727 24
	1	Deputy collector and inspector	192 00
Texas	1	Collector	1,850 00
	1	Deputy collector	600 00
	1	..do.	1,000 00
	1	Inspector	1,200 00
	2	..do.	1,095 00
	1	Surveyor	1,000 00
	1	Clerk	800 00
Saluria	1	Collector	1,250 00
	1	Deputy collector	500 00
	2	Surveyors	600 00
	2	..do.	500 00
	2	Boatmen	300 00
Brazos de Santiago	1	Collector	1,750 00
	1	Deputy collector and inspector	700 00
	1	Clerk	1,000 00

STATEMENT—Continued.

Districts.	Number of persons employed.	Occupation.	Compensation paid to each person.
Brazos de Santiago—Cont'd.	1	Clerk.....	\$700 00
	1	Inspector.....	1,000 00
	3	do.....	700 00
	1	Storekeeper.....	700 00
	1	Temporary inspector.....	15 00
	1	do.....	12 00
	1	do.....	39 00
	1	do.....	24 00
	4	Boatmen.....	360 00
	1	do.....	120 00
Miami.....	1	Collector.....	325 46
	1	Inspector.....	800 00
	1	do.....	600 00
	1	do.....	400 00
	1	do.....	200 00
Sandusky.....	1	Collector.....	505 98
	1	Deputy collector.....	40 00
	3	Inspectors.....	200 00
	1	do.....	300 00
Cuyahoga.....	1	Collector.....	2,196 62
	1	Deputy collector.....	730 00
	2	Inspectors.....	600 00
	4	do.....	240 00
Cincinnati.....	1	Surveyor.....	2,835 25
	1	Clerk.....	600 00
Detroit.....	1	Collector.....	1,618 40
	1	Deputy collector.....	1,000 00
	1	do.....	240 00
	4	do.....	144 00
	1	do.....	360 00
	1	do.....	180 00
	1	do.....	120 00
	1	Inspector.....	480 00
	1	do.....	360 00
	8	do.....	240 00
	3	do.....	180 00
	2	do.....	144 00
	3	do.....	120 00
	1	do.....	60 00
	1	Secret inspector.....	1,095 00
Michilimackinac.....	1	Collector.....	835 85
	1	Deputy collector and inspector.....	400 00
	1	do.....do.....	240 00
Chicago, Illinois.....	1	Collector.....	835 85
	1	Deputy collector and inspector.....	450 00
	4	do.....do.....	360 00
	1	Secret travelling inspector.....	639 00
Louisville.....	1	Surveyor.....	2,180 00
Nashville.....	1	do.....	617 55
St. Louis.....	1	do.....	2,568 27
	1	Aid to the customs.....	730 00
Oregon.....	1	Collector.....	1,000 00
	1	Deputy collector and inspector.....	1,000 00

C C.

Estimate for revenue cutter establishment.

There are now eleven cutters in commission on the following stations, embracing the Atlantic and Pacific coasts and northern lakes, viz: Eastport, Maine; Boston, Massachusetts; New York, New York; Delaware Bay; Norfolk, Virginia; Key West, Florida; New Orleans, Louisiana; two on the coast of California, and one on Lakes Erie and Ontario each.

It is believed that six additional points should be supplied as follows:

The coast of Maine; Chesapeake bay; coast of North Carolina, South Carolina and Georgia; the Gulf coast of Florida, Alabama and Mississippi; the coast of Texas, and the Oregon coast.

Two of the above mentioned stations will be supplied by two cutters belonging to the service, now in ordinary and about being repaired. Four new cutters will, therefore, be required to meet the wants of the other points, and for the construction and equipping of which there will be required the sum of - - - \$60,000 00

For expenses in keeping in commission thirteen revenue cutters for the year ending 30th June, 1852 - - - 180,000 00

For expenses in keeping in commission four additional cutters, to be for the year ending 30th June, 1852 - - - 65,000 00

Total - - - 305,000 00

D.

Statement of the public debt on the 30th of November, 1850.

Denomination of debt.	Rate of interest.	When payable.	Amount.
Principal and interest of the old funded and unfunded debt, treasury notes of 1812, and Yazoo scrip.	.....	.....	\$119,585 98
Debt of the corporate cities of the District of Columbia, assumed per act of May 20, 1836.	5½ per cent.	\$60,000 per annum.	900,000 00
Outstanding treasury notes issued prior to July 26, 1846, payable or fundable.	.....	On presentation	139,011 64
Outstanding treasury notes issued under the act of July 26, 1846, payable or fundable.	.....	do.	25,850 00
Outstanding treasury notes issued under the act of January 28, 1847, payable or fundable.	.....	do.	44,700 00
Stock issued for notes of 1837 to 1843, under the act of January 28, 1847.	6 per cent.	January 1, 1868.	154,328 00
Loan of April 15, 1842.	6 do.	December 31, 1862.	8,198,686 03
Loan of March 3, 1843.	5 do.	July 1, 1853.	6,468,231 35
Loan of July 22, 1846.	6 do.	November 12, 1856.	4,999,149 45
Loan of January 27, 1847.	6 do.	January 1, 1868.	27,135,122 00
Loan of March 31, 1848.	6 do.	July 1, 1868.	15,740,000 00
Stock issued per act of August 9, 1846, in payment of the 4th and 5th instalments of the Mexican indemnity.	5 do.	August 9, 1851.	303,573 92
			64,228,238 37
Amount of the debt, per statement, December 1, 1849.			64,704,693 71
Add amount of treasury notes and stock of 1846-'47 omitted in said statement.			18,821 45
Deduct payments during the year ending November 31, 1850, viz:			64,723,515 16
On account of the old debt.	.....	\$3,149 12	
On account of the debt of the cities.	.....	60,000 00	
On account of 6 per cent. stock of 1847 purchased.	.....	430,250 00	
On account of treasury notes paid for in money or paid for customs and lands.	.....	1,877 67	
			495,276 79
			64,228,238 37

TREASURY DEPARTMENT, Register's Office, November 30, 1850.

TOWNSEND HAINES, Register.

E.

Statement of the redemption of treasury notes during the fiscal year ending on the 30th June, 1850.

Reimbursement of treasury notes issued under acts prior to the 22d July, 1846, of which \$50 were paid for in specie, \$100 received for lands, and \$5,700 funded per act of the 28th January, 1847	\$5,850 00
Reimbursement of treasury notes issued per act of the 22d July, 1846, of which \$150 were paid for in specie, \$1,600 received for customs, \$2,650 for lands; and \$83,500 were funded	87,900 00
Reimbursement of treasury notes issued under the act of the 28th January, 1847, all of which were funded	3,557,700 00
	<u>3,651,450 00</u>

TREASURY DEPARTMENT,
Register's Office, October 31, 1850.

TOWNSEND HAINES,
Register.

F.

Statement of the payments during the fiscal year ending on the 30th of June, 1850, under the act of the 10th August, 1846, on account of treasury notes which had been purloined.

Date of payment.	To whom paid.	Amount.
August 15, 1849.....	J. P. Parker.....	\$111 22
December 1, 1849.....	John Lowery.....	540 50
December 16, 1849.....	James Perrine.....	535 58
January 17, 1850.....	William H. McFarland.....	52 34
May 11, 1850.....	H. Saunders.....	53 81
		<u>1,293 45</u>

TREASURY DEPARTMENT,
Register's Office, October 31, 1850.

TOWNSEND HAINES, Register.

G.

Statement showing the actual and estimated receipts and expenditures for the years ending June 30, 1850, 1851, and 1852.

	Receipts.	Expenditures.
Total actual for 1850.....	\$23,774,848 90	\$39,355,268 69
Total actual and estimated for 1851.....	47,592,000 00	53,737,547 50
Total estimated for 1852.....	46,800,000 00	48,124,993 18

TREASURY DEPARTMENT,
Register's Office, November 29, 1850.

TOWNSEND HAINES, Register.

H.

Statement of the aggregate annual expenses of the government, exclusive of trust funds, the expenses of the Post Office Department, and the payment of the principal and interest of the public debt, and the debt assumed per act of May 20, 1836, from July 1, 1842, to June 30, 1850, and of the appropriations for the year ending June 30, 1851.

Years.	Aggregate expenses.	Payments on account of the revenue from customs and land sales.	Total.
Ending June 30.....1843	\$22,724,205 78	\$4,034,643 79	\$26,758,849 57
1844	19,835,793 48	3,822,313 04	23,658,106 52
1845	21,273,705 67	4,539,880 07	25,813,585 74
	63,833,704 93	12,396,836 90	76,230,541 83.
Average of 3 years	21,277,901 64	4,132,278 97	25,410,180 61
1846	26,690,774 40	4,693,954 76	31,384,729 16
1847	55,811,623 66	4,053,290 97	59,864,914 63
1848	42,698,619 05	3,241,404 13	45,940,023 18
	125,201,017 11	11,988,649 86	137,189,666 97
Average of 3 years.....	41,733,672 37	3,996,216 62	45,729,888 99.
1849	33,048,819 08	3,015,914 08	41,064,733 16
1850	32,804,500 66	2,649,990 47	35,454,491 13
Estimates and appropriations for.....1851	46,068,859 08	2,518,670 81	48,587,529 89
	116,922,178 82	8,184,575 36	125,106,754 18
Average of 3 years.....	38,974,059 61	2,728,191 78	41,702,251 39

TREASURY DEPARTMENT,
Register's Office, November 29, 1850.

TOWNSEND HAINES, Register.

I.

Statement of the actual and estimated expenditures, exclusive of the public debt, for the seven fiscal years succeeding the declaration of war with Mexico, showing the excess of expenditures for each year, and the aggregate, over what they would have been upon the basis of the peace establishment of the fiscal year ending June 30, 1845.

	Expenditures for the fiscal year ending June 30, 1845.	Expenditures for the fiscal year ending June 30, 1846.	Expenditures for the fiscal year ending June 30, 1847.	Expenditures for the fiscal year ending June 30, 1848.	Expenditures for the fiscal year ending June 30, 1849.	Expenditures for the fiscal year ending June 30, 1850.
War Department, (including Indian department and pensions).....	\$9,533,202 91	\$13,579,428 35	\$41,281,606 62	\$27,820,163 08	\$17,290,936 68	\$12,801,764 03
Excess over 1845.....		4,046,225 44	31,748,403 71	18,286,960 17	7,757,733 77	3,268,561 12
Navy Department.....	6,228,639 09	6,450,562 70	7,931,633 68	9,406,737 28	9,869,818 20	7,923,313 18
Excess over 1845.....		222,223 61	1,702,994 59	3,178,098 19	3,641,179 11	1,694,674 09
State Department.....	399,668 54	397,933 29	391,113 95	390,597 70	7,972,832 01	4,838,594 76
Excess over 1845.....					7,573,163 47	4,438,926 22
Less than 1845.....		1,735 25	8,554 59	8,770 84		
Civil Department.....	2,387,423 05	2,523,624 27	2,562,008 99	2,647,955 92	2,865,615 88	3,042,770 07
Excess over 1845.....		136,201 15	174,585 94	260,532 87	478,192 83	655,347 02
Miscellaneous.....	2,831,115 77	3,861,442 35	3,762,732 04	2,546,216 05	3,179,192 66	6,958,360 24
Excess over 1845.....			931,616 27		348,076 89	4,127,244 47
Less than 1845.....				284,899 72		

I—Continued.

	Actual and estimated expenditures for the fiscal year ending June 30, 1851.	Estimated expenditures for the fiscal year ending June 30, 1852.	Aggregate expenditures for 7 years ending June 30, 1852.	Aggregate according to the basis of the year ending June 30, 1845.	Aggregate of excess.
War Department, (including Indian department and pensions.....	\$20,474,393 02	\$18,322,923 91	\$151,571,215 69	\$66,732,420 37	.....
Excess over 1845.....	10,941,190 11	8,789,721 00	.....	43,600,473 63	\$84,838,795 32
Navy Department.....	10,917,591 61	10,159,375 09	62,659,331 74	.....	.....
Excess over 1845.....	4,688,952 52	3,930,736 00	.....	.....	19,058,858 11
State Department.....	4,062,879 65	3,622,400 00	21,676,651 36	2,797,679 78	.....
Excess over 1845.....	3,663,211 11	3,222,731 46	.....	.....	.....
Less than 1845.....	.....	.....	.....	.....	} 18,878,971 53
Civil Department.....	3,635,486 56	3,640,251 23	20,917,712 85	16,711,961 35	.....
Excess over 1845.....	1,248,063 51	1,252,828 18	.....	.....	4,205,751 50
Miscellaneous.....	9,603,379 05	8,071,173 92	37,982,496 31	19,817,810 39	.....
Excess over 1845.....	6,772,263 28	5,240,058 15	.....	.....	.....
Less than 1845.....	.....	.....	.....	.....	} 18,164,685 92

TREASURY DEPARTMENT, Register's Office, November 30, 1850.

TOWNSEND HAINES, Register.

J.

Statement of the actual and estimated expenditures, exclusive of treasury notes funded, for the seven fiscal years succeeding the declaration of war with Mexico, showing the aggregate and the excess over what they would have been upon the basis of the fiscal year ending June 30, 1845, exclusive of and including public debt.

For the fiscal years ending—	War Department, including Indian department and pensions.	Navy Department.	State Department.	Civil department.	Miscellaneous.	Total, exclusive of public debt.	Public debt.	Total, including public debt.
June 30, 1845.....	\$9,533,202 91	\$6,528,639 09	\$399,668 54	\$2,387,423 05	\$2,831,115 77	\$21,380,049 36	\$8,588,157 62	\$29,968,206 98
June 30, 1846.....	13,579,428 35	6,450,862 70	397,933 29	2,523,624 20	2,861,442 35	26,813,290 89	1,217,823 31	28,031,114 20
June 30, 1847.....	41,281,606 62	7,931,633 68	391,113 95	2,562,008 99	3,782,732 04	55,929,095 28	1,011,082 37	56,940,177 65
June 30, 1848.....	27,820,163 08	9,406,737 28	390,897 70	2,647,955 92	2,546,216 05	42,811,970 03	8,348,819 21	51,160,789 24
June 30, 1849.....	17,290,936 68	9,869,818 20	7,972,832 01	2,865,615 88	3,179,192 66	41,178,395 43	5,620,272 39	46,798,667 82
June 30, 1850.....	12,801,764 03	7,923,313 18	4,838,594 76	3,042,770 07	6,958,860 24	35,564,802 28	3,790,466 41	39,355,268 69
*June 30, 1851.....	20,474,393 02	10,917,591 61	4,062,879 65	3,635,486 56	9,603,379 05	48,693,729 89	5,043,817 61	53,737,547 50
*June 30, 1852.....	18,322,923 91	10,159,375 09	3,622,400 00	3,640,251 23	8,071,173 92	43,816,124 15	4,308,869 03	48,124,993 18
	151,571,215 69	62,659,331 74	21,676,651 36	20,917,712 85	37,982,496 31	294,807,407 95	29,341,150 33	324,148,558 28

* Estimated.

Total expenditures for seven years succeeding the declaration of war with Mexico, including public debt..... \$324,148,558 28

What they would have been for seven years on the basis of 1845 (\$29,968,206 98)..... 209,777,448 86

Total excess \$14,371,109 42

Total expenditures for the same period, exclusive of public debt..... \$294,807,407 95

What they would have been on the basis of 1845 (\$21,380,049 36)..... 149,660,345 52

Excess 145,147,062 43

Exhibit of the number of acres of public lands granted for various purposes, which have been selected; &c., from January 1, 1845, to September 30, 1850, inclusive; and showing in the last two columns the estimated number of acres which will be selected in subsequent years.

Description of grant.	No. of warrants located.	Area.	Value at \$1 25 per acre.	No. of warrants to be located.	Area.	Value at \$1 25 per acre.
Act of September 4, 1841 .....	.....	1,600,000	\$2,000,000	.....	977,724	\$1,222,155
Mexican war bounties	52,269	7,840,440	9,800,550	*37,731	6,036,960	7,546,200
Internal improvements .....	.....	1,478,220	1,847,775	.....	66,486	83,107
Choctaw certificates	2,228	415,458	519,322	(†) .....	.....	.....
War of 1812	529	86,560	108,200	†188	30,086	37,607
Revolutionary war .....	.....	146,647	183,309	(§) .....	.....	.....
Colleges, salines, &c. ....	.....	106,880	133,600	(§) .....	.....	.....
Bounties, act September 28, 1850 .....	.....	.....	.....	(§) .....	48,040,000	60,000,000
Swamp lands .....	.....	.....	.....	(*) .....	20,785,337	25,981,671
Railroad from Chicago to Mobile .....	.....	.....	.....	(*) .....	3,025,920	3,782,400
.....	.....	11,674,205	14,592,756	.....	78,922,513	98,653,140

* Estimated. † There is no basis upon which to estimate these items.

† This amount will be increased by the issue of warrants from the War Department; the number here given being now outstanding.

§ If authority be given to locate outstanding warrants issued by Virginia, it will amount to about 201,000 acres, according to estimates heretofore made.

|| The number of warrants to be issued under the act of September 28, 1850, has been variously estimated from 250,000 to 500,000. I have here presented a medium number and estimated the area of each at 160 acres.

GENERAL LAND OFFICE, December 5, 1850.

J. BUTTERFIELD, Commissioner.

HON. SECRETARY OF THE TREASURY.

WAR DEPARTMENT,
Washington, November 13, 1850.

SIR: I have the honor to enclose herewith, in accordance with your request, verbally communicated, statements prepared by the heads of the bureaus of this department, showing the expenditures in their respective branches of the military service during six fiscal years commencing July 1, 1844, and the estimated expenses of the two succeeding years, with explanations of the causes of the increase in the expense of the military establishment during these periods.

Very respectfully, your obedient servant,

C. M. CONRAD,
Secretary of War.

Hon. THOMAS CORWIN,
Secretary of the Treasury.

L.

Statement of the actual and estimated annual expenditures in the different bureaus of the War Department from June 30, 1845, to June 30, 1852: also, the excess of expenditure for each fiscal year during that period over what it would have been upon the basis of the peace establishment of 1845.

Bureaus.	Expenditures in the year 1845.	Expenditures in the year 1846.	Expenditures in the year 1847.	Expenditures in the year 1848.	Expenditures in the year 1849.
Army subsistence.....	\$377,794 68	\$477,716 88	\$1,989,398 14	\$3,790,682 14	\$1,024,994 41
Excess over 1845.....		99,922 20	1,611,603 46	3,412,887 46	647,199 73
Pay, &c., of the army.....	2,106,044 16	2,680,443 53	7,752,390 34	8,488,779 53	7,636,660 52
Excess over 1845.....		574,399 37	5,646,346 18	6,382,735 37	5,530,616 36
Ordnance department.....	988,723 74	1,396,782 86	1,973,364 95	1,363,120 43	1,186,814 98
Excess over 1845.....		408,059 12	984,641 21	374,393 69	198,091 24
Surgeon General's statement.....	21,156 06	34,604 10	112,087 91	170,335 67	71,904 21
Excess over 1845.....		13,448 04	90,931 85	149,179 61	50,748 15
Quartermaster General's statement.....	985,708 50	2,327,302 13	17,126,386 24	17,214,382 35	6,177,536 01
Excess over 1845.....		1,341,593 63	16,140,677 74	16,228,673 85	5,191,827 51
Adjutant General's statement.....	39,768 08	35,658 00	81,019 00	437,575 00	53,060 00
Excess over 1845.....			41,250 92	397,806 92	13,291 92
Less than in 1845.....		4,110 08			
Engineer department.....	572,789 00	852,000 00	1,177,000 00	235,000 00	636,755 00
Excess over 1845.....		279,231 00	604,281 00		63,986 00
Less than in 1845.....				337,769 00	
	5,091,964 22				
	35,643,749 54				

L—Continued.

Bureaus:	Expenditures in the year 1850.	Estimated expenditures for the year 1851.	Estimated expenditures for the year 1852.	Total expenditures from June 30, '45, to June 30, 1852.	Total excess over the basis of 1845.
Army subsistence.....	\$1,158,277 08	\$1,235,631 63	\$1,082,371 00	\$10,759,071 28	.....
Excess over 1845.....	780,482 40	857,836 95	704,576 32	.....	\$8,114,508 52
Pay, &c., of the army.....	2,642,092 67	2,866,464 00	2,897,720 00	34,964,550 59	.....
Excess over 1845.....	596,048 51	760,419 84	791,675 84	.....	20,222,241 47
Ordnance department.....	1,158,338 83	1,093,240 00	1,199,345 00	9,400,977 05	.....
Excess over 1845.....	199,615 09	104,516 26	210,591 26	.....	2,479,910 87
Surgeon General's statement.....	99,299 61	62,500 00	67,395 00	618,126 50	.....
Excess over 1845.....	78,143 55	41,343 94	46,238 94	.....	470,034 08
Quartermaster General's statement.....	4,295,298 60	3,915,954 00	4,992,538 65	56,049,397 98	.....
Excess over 1845.....	3,309,590 10	2,930,245 50	4,006,830 15	.....	49,149,438 48
Adjutant General's statement.....	48,616 00	66,616 00	64,048 00	786,592 00	.....
Excess over 1845.....	8,847 92	26,847 92	24,279 92	.....	508,215 44
Less than in 1845.....	.....	.....	.....	.....	.....
Engineer department.....	753,993 61	851,796 30	791,235 00	5,297,779 91	.....
Excess over 1845.....	181,224 61	279,027 30	218,466 00	.....	1,288,396 91
Less than in 1845.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	117,876,495 31	82,232,745 77

L—No. 1.

QUARTERMASTER GENERAL'S OFFICE,
Washington, November 11, 1850.

SIR: I have the honor to submit a statement of the aggregate expenditures of the several branches of the Quartermaster's department in each of the last five fiscal years as compared with the aggregate expenditures of the year ending on the 30th of June, 1844.

Reference to the statement will show that the aggregate expenditure of the department for the year ending in June, 1844, was less than a million of dollars. Early in the next fiscal year movements were made into Texas, which accounts for the increased expenditures of that year. In May of the following year war was declared against Mexico, which, with the acts of Congress for increasing the army, employing large bodies of volunteers and prosecuting the war, will account for the great increase of expenditure in the two following years.

In the early part of the year ending the 30th of June, 1849, the war expenditure was continued in consequence of many of the troops raised for that year not arriving at their homes and being discharged until some months of the year had elapsed. Many of the disbursing officers were retained in service to settle their accounts until the 3d of March, 1849, when they were discharged by order of President Polk.

On the return of peace, the United States had an extensive additional territory to occupy: in many cases roads were to be opened, buildings to be erected, and supplies to be taken by land from four hundred to a thousand miles, and in the case of the mounted rifle regiment entirely across the continent. The expenditures of the year ending the 30th June, 1849, influenced by all these causes, were more than six times greater than the aggregate expenses for the year ending June 30, 1844.

The aggregate expenditures in the last fiscal year, as far as accounts have been received, as shown by the statement, amount to four million two hundred and ninety-five thousand dollars; and it is estimated that accounts yet to be received will increase that expenditure to four million seven hundred thousand dollars—over five times the amount of the expenditure of the year ending June 30, 1845. The forces as increased by the legislation of Congress are now greater by one-half than in 1844, and a greater proportion than one-half the increase are mounted. At first view it may seem strange that an increase of the peace establishment of only one half should swell the expenditures to five times the amount before the increase. But the statement of a few facts will, I have no doubt, satisfactorily explain the matter. In 1844 our extreme outposts on the whole western line, from the Gulf of Mexico to Lake Superior, were Fort Jesup, in Louisiana, within twenty-four miles of steam navigation, on Red river; Fort Towson and Fort Washita, on Red river, above Fort Jesup; Fort Smith, on the Arkahsas river, and Fort Gibson, about fifty miles in advance; Fort Scott, on the southwestern frontier of Missouri; Fort Leavenworth, on the Missouri river, on the western frontier of the State of Missouri; Fort Atkinson, twenty-four miles west of the Mississippi river, in Iowa; and Fort Snelling, at the mouth of the St. Peter's river, on the Mississippi river. The Rio Grande, the Gila, and the Pacific, now form the exterior lines south and west, with long lines of posts extending from the former to the present exterior lines.

On the old exterior line, the aggregate cost per annum of foraging a

horse is fifty-five dollars; while on the Rio Grande, and including the whole of Texas, it is one hundred and eighty-nine dollars; in California, two hundred and fifty-two dollars; and in Oregon, including the posts on the Oregon route, it is three hundred and thirty-four dollars.

The cost of the army transportation in the year ending June 30, 1844, amounted to \$115,299 25; in the last fiscal year it is estimated to have exceeded two millions of dollars. The difference arises almost entirely from the extremely long lines of transportation, both by water and by land, which have been kept up, and from the troops in Texas and New Mexico having been almost constantly in the field. Indeed the cost of maintaining the troops in all the new territories, including every branch of expenditure under the administration of this department, has increased beyond any former example. The cost to the Quartermaster's department of maintaining the small force now in California is more, by fifty per cent., than that of the whole army before the Mexican war. While the present state of things continues in that country, and the people on the frontiers of Texas and in New Mexico are prevented by the hostile Indians from cultivating their lands, the expense of maintaining the troops may be increased, but cannot be diminished. The same causes that increased the expenses last year are now operating, and will, it is feared, continue to operate for years to come.

I have the honor to be, sir, your obedient servant,

T. S. JESUP,
Quartermaster General.

Hon. C. M. CONRAD,
Secretary of War, Washington City.

Statement showing the increased annual expenditures on account of the Quartermaster's department for each of the last six years, over and above the regular authorized expenditures of the military establishment as it existed on the 30th of June, 1844; also the supposed and estimated expenditures for the fiscal years ending June 30, 1851, and June 30, 1852.

Fiscal years ending—	Amount of expenditure.	Increased expenditure over fiscal year ending June 30, 1844.
June 30, 1844 - - -	\$870, 999 73	
1845 - - -	985, 708 50	\$114, 708 77
1846 - - -	2, 327, 302 13	1, 456, 302 40
1847 - - -	17, 126, 386 24	16, 255, 386 51
1848 - - -	17, 214, 382 35	16, 343, 382 62
1849 - - -	6, 177, 536 01	5, 306, 536 28
1850 - - -	4, 295, 298 60	3, 424, 298 87
Estimated expenditure for fiscal year ending June 30, 1851 -	3, 915, 954 00	3, 044, 954 27
Estimated expenditure for the year ending June 30, 1852 - - -	4, 992, 538 65	4, 121, 538 92

REMARKS.—The increase of expenditures commences by the acquisition of territory consequent on the annexation of Texas in 1845.

1845.—The cost of providing transportation, equipage, and supplies for the "army of observation," and concentrating and maintaining the forces at Corpus Christi.

March, 1846.—The increased cost of furnishing land transportation for active operations in the field, and for the march of the army from Corpus Christi to the Rio Grande, and its support there.

May 13, 1846.—The act declaring war with Mexico, followed by the immediate increase of the number of privates in each company in the different regiments to *one hundred men*, and the accepting the services of 50,000 volunteers.

May 15, 1846.—The act creating a company of sappers, miners, and pontoniers.

May 19, 1846.—The raising of the regiment of mounted riflemen.

June 17 and 26, 1846.—The increase of the general staff for the war, and the enlisted ordnance men.

1847.—The maintenance of hostilities with Mexico.

February 11.—The transportation, equipage, supplies, &c., for the 3d dragoons, and nine additional regiments of infantry.

March 3, 1847.—The increasing of the companies of the artillery regiments, two companies being added to each regiment, and the expense of four additional companies of light or field artillery.

1848.—The continuance of the war with Mexico; the withdrawal of the army, and subsequent transportation to Texas, New Mexico, and California.

1849.—The establishment of the frontier posts in Texas, New Mexico, California, and Oregon, and the continuous expense of the transportation of their necessary supplies; involving enormous cost of land transportation in Texas, New Mexico, and overland expeditions to California and Oregon. Also the maintaining a force of Texas mounted volunteers in the field.

1850.—The increased cost of maintaining the troops in California, Oregon, and New Mexico, and the supplies, &c., for the Texas mounted volunteers, and the temporary mounting of infantry in the 8th military department, and the maintenance of the forces in the field in Florida for the suppression of Indian hostilities.

June 17, 1850.—Increase, by law, of the number of privates in the companies serving on the western frontier, and provision for the mounting of the same when necessary.

T. S. JESUP,

Quartermaster General.

QUARTERMASTER GENERAL'S OFFICE,

Washington City, November 12, 1850.

L—No. 2.

ORDNANCE DEPARTMENT,
Washington, November 1, 1850.

SIR: In answer to your call of the 29th ultimo, I have the honor to report, that the expenditures of the Ordnance department of the military establishment for the year which ended 30th June, 1844, amounted to \$864,059 96; and for 1845, amounted to \$988,723 74. During the years which ended

30th June, 1846	\$1,396,782 86	Increase over 1844	\$532,722 90
1847	1,973,364 95	do	1,109,804 99
1848	1,363,120 43	do	499,060 47
1849	1,166,814 98	do	322,755 02
1850	1,188,338 83	do	324,278 87

The increased expenditures during these years were provided for in part by an increase of the annual appropriations for the Ordnance department, and in part by the appropriations made in an act of Congress, passed May 13, 1846, for the prosecution of the war with Mexico; an act of July 20, 1846, for the support of volunteers and other troops employed in the war with Mexico; and an act of March 27, 1848, further to supply deficiencies.

The best estimate that can be made of the probable expenditures of this department for the year ending 30th June, 1851, is \$1,093,240; and for the year ending 30th June, 1852, \$1,199,315.

I have the honor to be, sir, with great respect,

G. TALCOTT,

Brevet Brigadier General, Colonel of Ordnance.

Hon. C. M. CONRAD,

Secretary of War.

L—No. 3.

PAYMASTER GENERAL'S OFFICE,
November 1, 1850.

SIR: I have the honor to submit herewith the statement called for by your letter of the 29th ultimo, showing the increased annual expenditures on account of the pay of the army, for each of the last six years, over the expenditures for the year 1844; and an estimate of the amounts that will be expended in the present and next fiscal years.

The increase in the expenditures for the year ending 30th June, 1845, was caused by the payment of certain Florida volunteers, under the act of 3d March, 1845, "providing payment for certain military services in Florida."

The increase in the expenditures for the year ending 30th June, 1846, was in consequence of the act of May 13, 1846, providing for the prosecution of the war with Mexico, and act of the same date for the increase of the rank and file of the army.

The increased expenditures for the years ending 30th June, 1847, 1848, and 1849, were caused by the acts of the 13th May, 1846, and also by

the following acts, viz: act of the 15th May, 1846, for the organization of a corps of sappers and miners; act of 19th May, 1846; for raising a regiment of mounted riflemen; act of 18th June, 1846, supplemental to the act of 13th May, 1846, providing for the prosecution of the war with Mexico; act of 26th June, 1846, providing for the organization of the volunteer forces; act of 14th February, 1847, to raise for a limited time an additional military force; act of 3d March, 1847, making provision for an additional number of general officers, &c.

The expenditures for the fiscal year ending 30th June, 1849, are further increased by the act of July 19, 1848, authorizing three months' extra pay to the troops disbanded at the close of the war.

The increase in expenditures for the fiscal year ending 30th June, 1850, is owing to the payment of arrears of pay and three months' extra pay due to the troops that served in Mexico.

The estimated increase in the expenditures for the current and next fiscal years is caused by the act of 17th June, 1850, increasing the rank and file of the army, and the army appropriation bill of 28th September, 1850, authorizing additional pay to officers and men serving in California and Oregon.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. LARNED,

Acting Paymaster General.

Hon. C. M. CONRAD,
Secretary of War.

L—No. 3.

Statement showing the increased annual expenditures on account of the "pay, &c., of the army," for each of the last six years, over and above the regular authorized expenses of the military establishment as it existed on the 30th June, 1844; also the supposed and estimated expenditure for the fiscal years ending June 30, 1851, and June 30, 1852.

Expenditures in the fiscal year ending June 30, 1844.	Expenditures in the fiscal year ending June 30, 1845.	Expenditures in the fiscal year ending June 30, 1846.	Expenditures in the fiscal year ending June 30, 1847.	Expenditures in the fiscal year ending June 30, 1848.	Expenditures in the fiscal year ending June 30, 1849.	Expenditures in the fiscal year ending June 30, 1850.
\$1,999,516 43	\$2,106,044 16	\$2,680,443 53	\$7,752,390 34	\$8,488,779 53	\$7,636,660 52	\$2,642,092 67
	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.
	\$106,527 73	\$680,927 10	\$5,752,873 91	\$6,489,263 10	\$5,637,144 09	\$642,576 24

Supposed and estimated expenditures for the fiscal years ending June 30, 1851, and June 30, 1852.

	Supposed amount of expenditures for the fiscal year ending June 30, 1851.	Increase over the fiscal year ending June 30, 1844.	Supposed amount of expenditures for the fiscal year ending June 30, 1852.	Increase over the fiscal year ending June 30, 1844.	
	\$2,866,464 00	\$866,947 57	\$2,897,720 00	\$898,203 57	

PAYMASTER GENERAL'S OFFICE, November 1, 1850.

BENJ. F. LARNED, *Acting Paymaster General.*

Surgeon General's statement showing the increased annual expenditures on account of the medical and hospital department of the army for each of the last six years over and above the regular authorized expenses of the military establishment as it existed on the 30th June, 1844; also the supposed and estimated expenditures of the fiscal year ending June 30, 1851, and June 30, 1852.

Payments made in the fiscal year ending June 30, 1844.	Payments made in the fiscal year ending June 30, 1845.	Payments made in the fiscal year ending June 30, 1846.	Payments made in the fiscal year ending June 30, 1847.	Payments made in the fiscal year ending June 30, 1848.	Payments made in the fiscal year ending June 30, 1849.	Payments made in the fiscal year ending June 30, 1850.	Supposed payments made in the fiscal year ending June 30, 1851.	Supposed payments made in the fiscal year ending June 30, 1852.
\$18,324 38	\$21,156 06	\$34,604 10	\$112,087 91	\$170,395 67	\$71,904 21	\$99,299 61	\$62,500 00	\$67,395 00
Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.
\$2,831 68	\$16,279 72	\$93,763 53	\$152,011 29	\$53,579 83	\$80,975 23	\$44,175 62	\$49,070 62	

SURGEON GENERAL'S OFFICE,
November 6, 1850.

TH. LAWSON, Surgeon General.

L—No. 5.

Statement showing the amount authorized to be expended by the Engineer department during the fiscal year ending on the 30th of June, 1844; the amounts authorized to be expended during each subsequent fiscal year; and an estimate of the amount required for expenditure during the fiscal years ending on the 30th of June, 1851, and on the 30th of June, 1852, respectively.

	Reference to laws authorizing the expenditures.			For fortifications.	For Military Academy.	For salaries of clerks and messengers, and contingent expenses of the engineer dept.	Total authorized to be expended in each fiscal year ending on the 30th June.	Increase or decrease, as compared with fiscal year ending 30th June, 1844.		Estimate of amount required for expenditure during present fiscal year.	Estimate of amount required for expenditure during the next fiscal year.
	Date.	Vol.	Page.					Increase.	Decrease.		
For the fiscal year ending June 30, 1844.....	Mar. 3, 1843	5	608	\$568,500			\$631,264 20				
	Mar. 1, 1843	5	606								
	Mar. 3, 1843		635	\$544,000		\$6,550					
	May 31, 1844	5	658								
For the fiscal year ending June 30, 1845.....	June 17, 1844	5	703		28,769 00		579,319 00		\$51,945 20		
	April 12, 1844	5	656								
	June 17, 1844	5	684	800,000		6,550					
	Mar. 3, 1845	5	743								
For the fiscal year ending June 30, 1846.....	Mar. 3, 1845	5	742	52,000 00			855,550 00	\$227,235 80			
	Mar. 3, 1845	5	756								
	May 15, 1846	Pam.	17 & 18	1,140,000	37,000 00						
	Aug. 8, 1846	Pam.	107								
For the fiscal year ending June 30, 1847.....	Aug. 10, 1846	Pam.	148			6,200	1,183,200 00		\$51,935 80		
			159								

L 5—Continued.

	Reference to laws authorizing the expenditures.			For fortifications.	For Military Academy.	For salaries of clerks and messenger, and contingent expenses of the engineer dept.	Total authorized to be expended in each fiscal year ending on the 30th June.	Increase or decrease, as compared with fiscal year ending 30th June, 1844.		Estimate of amount required for expenditure during present fiscal year.	Estimate of amount required for expenditure during the next fiscal year.
	Date.	Vol.	Page.					Increase.	Decrease.		
For the fiscal year ending June 30, 1848.....	Mar. 2, 1847	Pam.	57	\$200,000							
	Mar. 2, 1847	Pam.	59		\$35,000 00		\$241,200 00		\$390,064 20		
	Mar. 3, 1848	Pam.	71			\$6,200					
	July 20, 1848	Pam.	74	583,600							
For the fiscal year ending June 30, 1849.....			75								
			76								
	May 31, 1849	Pam.	46		53,155 00		643,405 00	\$12,140 80			
	Aug. 12, 1848	Pam.	143			6,650					
For the fiscal year ending June 30, 1850.....			144								
	Mar. 3, 1849	Pam.	72 & 73	671,000							
	Feb. 19, 1849	Pam.	23 & 24		62,993 61		760,643 61	129,379 41			
	Mar. 3, 1849	Pam.	51 & 52			6,650					
For the fiscal year ending June 30, 1851.....			139								
	Sept. 29, 1850	Pam.	140	739,800							
			141								
	Sept. 16, 1850		60				858,696 30	227,432 10			
	Sept. 28, 1850		124		111,996 30						
			154			6,900					
	Sept 30, 1850		156								
Amounts that will probably be required for expenditure during the present fiscal year ending June 30, 1851.....				739,800	111,996 30	6,900	858,696 30			\$858,696 30	
Amounts that will probably be required for expenditure during the next fiscal year ending June 30, 1852.....				739,800	51,435 00	6,900	*798,135 00	166,870 80			\$798,135

ENGINEER DEPARTMENT, October 31, 1850.

* Estimate.

FRED. A. SMITH, Captain Engineers, (in charge.)

I. 5—Continued.

RECAPITULATION,

Embracing expenditures for military purposes only.

For the years ending—	Expended.	Increase.	Decrease.
June 30, 1844.....	\$624,714 20	.....	.....
June 30, 1845.....	572,769 00	.....	\$51,945 20
June 30, 1846.....	852,000 00	\$227,285 80	.....
June 30, 1847.....	1,177,000 00	552,285 80	.....
June 30, 1848.....	235,000 00	.....	389,714 20
June 30, 1849.....	636,755 00	12,040 80	.....
June 30, 1850.....	753,993 61	129,279 41	.....
June 30, 1851.....(estimate).	851,796 30	227,082 10	.....
June 30, 1852.....(estimate).	791,235 00	166,520 80	.....
	6,495,263 11	1,314,494 71	441,659 40

ENGINEER DEPARTMENT, November 23, 1850.

L—No. 6.

ADJUTANT GENERAL'S OFFICE,
Washington, November 6, 1850.

SIR: In compliance with your instructions of October 29, I respectfully furnish the following statement, showing the expenditures on account of the recruiting service in each of the fiscal years commencing July 1, 1845, &c.; with an estimate of the amount deemed necessary for the fiscal year commencing July 1, 1851.

Year commencing	Amount in the treasury at the end of the previous fiscal year.	Annual appropriation.	Total amount applicable for the recruiting service.	Amount expended.	Balance unexpended at the end of the fiscal year.	Decrease of expenditure from 1844.	Increase of expenditures over 1844.
July 1, 1845	\$14,827 92	\$37,727 08	\$52,555 00	\$35,658 00	\$16,897 00	\$4,110 08	.....
1846	16,897 00	116,802 00	133,699 00	81,019 00	52,680 00	.....	\$41,250 92
1847	52,680 00	334,895 00	437,575 00	437,575 00	None.	.....	397,806 92
1848	None.	53,060 00	53,060 00	53,060 00	None.	.....	13,291 92
1849	None.	48,616 00	48,616 00	48,616 00	None.	.....	8,847 92
1850	None.	66,616 00	66,616 00	.....	.....	.....	.....

Expenditure for the year commencing July 1, 1844, \$39,768 08.

The amount expended during the fiscal year commencing July 1, 1845, was \$35,658, when the number of regiments in the army were two of dragoons, four of artillery, and eight of infantry, with a total of enlisted men amounting to 7,590. The 29th section of the act of July 5, 1838, authorizes a bounty of three months' extra pay to each non-commissioned officer, musician or private soldier, who may re enlist into his company or regiment. To provide for this bounty requires an annual appropriation of about \$10,000. The other appropriation is for expense of recruiting, which varies according to the number of men to be enlisted in each year, experience showing that the average cost per man is about \$12.

The expenditure during the year commencing July 1, 1846, was \$81,019. This increased expenditure was rendered necessary by the war with Mexico. The act of May 13, 1846, raised the several companies of the army to one hundred privates, adding thereby 7,960 men. The act of May 15, 1846, further added to the army a regiment of mounted riflemen, with a total of 765 enlisted men. The passage of these two laws increased the rank and file to 16,315.

During the fiscal year commencing July 1, 1847, the expenditures were the greatest, and came up to the full amount of the appropriations, being \$437,575. The first act which caused this large increase of expenditures was that of January 7, 1847, to encourage enlistments in the army, providing a bounty of \$12 to each man who should enlist. Six thousand recruits were then required; which, at \$12 per man, amounted to \$72,000. The act of February 11, 1847, added to the army one regiment of dragoons and nine regiments of infantry, giving a total of 10,051

men, to raise which force required an appropriation of \$262,895. The 18th section of the act approved March 3, 1847, added two companies to each regiment of artillery, making a further increase of 912 enlisted men. The whole force then consisted of 27,278 enlisted men. Under the 3d section of the act of March 3, 1847, authorizing the President to accept the services of individual volunteers to fill vacancies, about \$40,000 were furnished to volunteer officers ordered on the recruiting service. This amount was taken from the appropriation for "expense of recruiting," and no additional appropriation was asked for. After the declaration of peace and the reduction of the army by the 2d section of the act approved August 14, 1848, making appropriations for the support of the army, the regiments consisted of two of dragoons, one of mounted riflemen, four of artillery of twelve companies each, and eight of infantry, with a total of 8,787 enlisted men. After the discharge of the ten additional regiments, and the men in the old regiments enlisted for "during the war," the sum of \$53,060 was necessary to fill the vacancies in the army. The expenditures in the next year were somewhat less, being \$48,616.

The act of June 17, 1850, to increase the rank and file of the army and to encourage enlistments, again rendered it necessary to increase the expenditures. To raise the additional number of men thus authorized, Congress appropriated \$18,000, which, with the regular estimate submitted at the opening of the session, of \$48,616, also appropriated, made a total of \$66,616. It is supposed that this entire amount will be expended during the fiscal year ending June 30, 1851.

It is estimated that during the next fiscal year the sum of \$64,048 will be necessary.

Respectfully submitted:

L. THOMAS,
Assistant Adjutant General.

Hon. C. M. CONRAD,
Secretary of War.

L—No. 7.

OFFICE OF COMMISSARY GENERAL OF SUBSISTENCE,
Washington, November 1, 1850.

SIR: I have had the honor to receive your instructions of the 29th ultimo, and now enclose you a "statement showing the increased annual expenditures, on account of 'army subsistence,' for each of the last six years, over and above the regular authorized expenses of the military establishment as it existed on June 30, 1844; also the supposed and estimated expenditures for the fiscal years ending June 30, 1851, and June 30, 1852.

The strength of the army at the commencement of the war with the republic of Mexico in April, 1846, was only 7,244 men.

On the 13th May, 1846, Congress authorized the President to increase the rank and file of each company of that army to one hundred men.

On the same day the President was authorized by Congress to call into service volunteers not exceeding fifty thousand.

This volunteer force was divided into *three months men, six-months men, twelve months men*, and *volunteers for the war*.

The strength of the first, when mustered into service, was 1,390.

The strength of the second, when mustered into service, was 11,211.

The strength of the third, when mustered into service, was 18,210.

The strength of the fourth, when mustered into service, was 33,956.

On the 15th May, 1846, one company of engineers (100 men) was authorized.

On the 19th May, 1846, one regiment of riflemen (820 men) was authorized.

On the 11th February, 1847, ten additional regiments of regular troops were authorized, amounting to 11,351 men.

All the troops here enumerated were not, as their terms of enlistment show, in the service at one and the same time, but the greater portion of them were in service, particularly during the years 1847 and 1848, and the large increased expenditures in those two years are thus accounted for.

The expenditures of the commissariat have also been greatly increased during the whole time from June 30, 1845, to the termination of the war with Mexico in 1848, by losses by wrecks of transports, and by large wastage consequent upon a state of war.

Since the close of the war and the reduction of the army, it has been found impossible to reduce the expenditures for the years 1849 and 1850 to that of 1845, because a very large part of the troops were stationed in the distant regions of California, Oregon, and New Mexico; to which places shipments of subsistence stores had to be made yearly in advance, owing to the utter impracticability of procuring supplies in those regions, and such will continue to be the case.

Most respectfully, your obedient servant,

GEO. GIBSON, C. G. S.

Hon. C. M. CONRAD,
Secretary of War.

L—No. 7.

Statement showing the increased annual expenditures on account of "army subsistence" for each of the last six years over and above the regular authorized expenses of the military establishment as it existed on June 30, 1844; also the supposed and estimated expenditures for the fiscal years ending June 30, 1851, and June 30, 1852.

Payments made in the fiscal year ending June 30, 1844.	Payments made in the fiscal year ending June 30, 1845.	Payments made in the fiscal year ending June 30, 1846.	Payments made in the fiscal year ending June 30, 1847.	Payments made in the fiscal year ending June 30, 1848.	Payments made in the fiscal year ending June 30, 1849.	Payments made in the fiscal year ending June 30, 1850.
\$347,389 05	\$377,794 68	\$477,716 68	\$1,989,398 14	\$3,790,682 14	\$1,024,994 41	\$1,158,277 08
	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.
	\$30,405 63	\$130,327 63	\$1,642,009 09	3,443,293 09	\$677,605 36	\$810,888 03

Supposed and estimated expenditures for the fiscal years ending June 30, 1851, and June 30, 1852.

	Supposed payments made in the fiscal year ending June 30, 1851.	Supposed payments made in the fiscal year ending June 30, 1852.
	\$1,235,631 63	\$1,082,371 00
	Increase over the fiscal year ending June 30, 1844.	Increase over the fiscal year ending June 30, 1844.
	\$888,242 58	\$734,981 95

M—No. 1.

Statement of the amount of payments on account of pensions, under the several pension acts, for the years 1845, 1846, 1847, 1848, 1849, and 1850.

Years.	Under acts prior to July 1, 1844.	Under acts from July 1, 1844, to June 30, 1849.	Total payments.
1845.....	\$2,434,424 76	.....	\$2,434,424 76
1846.....	1,877,129 39	.....	1,877,129 39
1847.....	1,352,088 40	.....	1,352,088 40
1848.....	946,493 95	\$118,650 00	1,065,143 95
1849.....	995,186 84	434,024 51	1,429,211 35
1850.....	874,410 36	645,466 67	1,519,877 03
Grand total.....	.....	.....	9,667,884 88

TREASURY DEPARTMENT,
Third Auditor's Office, November 15, 1850.

JNO. S. GALLAHER, Auditor.

M—No. 2.

PENSION OFFICE, December 6, 1850.

SIR: I have the honor to transmit herewith a statement showing "how much of the amounts estimated for pensions for each year ending 30th June, 1851 and 1852, will be required under acts consequent upon the Mexican war, and the number of claims yet to be presented under those acts, and the amount required for those estimated claims yet to be presented," in compliance with your request of the 2d instant.

I have the honor to be, very respectfully, your obedient servant,

JAS. E. HEATH,

Commissioner of Pensions.

HON. THOMAS CORWIN,
Secretary of the Treasury.

A statement showing "how much of the amounts estimated for pensions for each year ending 30th June, 1851, and 30th June, 1852, will be required under acts consequent upon the Mexican war; and the number of claims yet to be presented under those acts, and the amount required for those estimated claims yet to be presented;" prepared in compliance with a request from the Secretary of the Treasury.

It is estimated that the amount required for the fiscal year ending 30th June, 1851, for paying the invalid pensioners who were wounded or disabled from disease contracted while in the service of the United States, during the Mexican war, will be	\$300,000 00
For the fiscal year ending 30th June, 1852, for paying the same class of pensioners, will be required	360,000 00
For paying pensioners under the first section of the act of 4th July, 1836, 21st July, 1848, and 22d February, 1849, and joint resolution of September 28, 1850, giving five years' half-pay to the widows and orphans of all officers and soldiers who died of wounds or of disease contracted while in the service of the United States, during the war with Mexico, for the fiscal year ending 30th June, 1851	250,000 00
For the same class of pensioners for the fiscal year ending 30th June, 1852	300,000 00
There will probably be added to the rolls before the close of the fiscal year ending 30th June, 1851, five hundred invalid pensioners, who were wounded or otherwise disabled while in the service of the United States, during the war with Mexico, which to pay them will require, at \$120 per annum for each pensioner	60,000 00
For the fiscal year ending 30th June, 1852, there will in all probability be added one thousand more, which, at an average of \$120 per annum for each pensioner, will require	120,000 00
For pensioners under the first section of the act of 4th July, 1836, and act of 21st July, 1848, act 22d February, 1849, and joint resolution of September, it is estimated that twelve hundred and fifty will be added before the close of the fiscal year ending 30th June, 1851, which, at an average of \$50 for each pensioner, will require	75,000 00
For the fiscal year ending June 30, 1852, the additions to the rolls will probably exceed those whose five years' half-pay will expire by one thousand, which, at an average of \$60 per annum for each pensioner, will require	60,000 00

JAMES E. HEATH,
Commissioner of Pensions.

PENSION OFFICE, December 6, 1850.

N.

DEPARTMENT OF THE INTERIOR,
Office Indian Affairs, December 6, 1850.

SIR: In compliance with your request of this date, I have the honor respectfully to refer you to the accompanying statement, as containing the information desired respecting the amounts expended and estimated for, on account of the Indians in California, Utah, and New Mexico.

Very respectfully, your obedient servant,

L. LEA, Commissioner.

Hon. THOMAS CORWIN,
Secretary of the Treasury.

Statement of the amounts of expenditures made, appropriated, and estimated for, on account of the Indians in California, Utah, and New Mexico.

	Expended in—				Appropriated for 1851..	Estimated for 1852.
	1847.	1848.	1849.	1850.		
California			\$1,400 25		\$25,000 00	\$91,750 00
Utah and New Mexico.			5,413 12	\$3,017 28	31,500 00	39,050 00

NOTE.—In addition to the amounts expended as above stated, there were placed in the hands of agents, which has not been accounted for, as follows:

In California (A. Johnston sub-agent).....	\$1,449 75
In Utah (J. Wilson agent).....	3,500 00
In New Mexico (E. Cooper agent).....	2,750 00
	<u>7,699 75</u>

OFFICE OF INDIAN AFFAIRS,
December 6, 1850.

L. LEA, Commissioner.

O.—Statement showing in part the actual and estimated civil expenditures for the seven years ending June 30, 1852, for objects not appropriated for or not included in the sum of \$21,380,049 36, exhibited as the expenditures of the year ending June 30, 1845, exclusive of the public debt.

Objects.	Expenditures for the fiscal year ending June 30, 1846.	Expenditures for the fiscal year ending June 30, 1847.	Expenditures for the fiscal year ending June 30, 1848.	Expenditures for the fiscal year ending June 30, 1849.	Expenditures for the fiscal year ending June 30, 1850.	Actual and estimated expenditures for the fiscal year ending June 30, 1851.	Estimated expenditures for the fiscal year ending June 30, 1852.	Total.
Instalments and interest under 12th article of the treaty with Mexico				\$5,539,530 06	\$4,308,866 31	\$3,360,000 00	\$3,180,000 00	\$16,388,396 37
Payment of liquidated claims against Mexico, per act of July 29, 1848.....				2,089,578 84				2,089,578 84
Renewal of diplomatic intercourse with Mexico.....		\$4,500 00	\$21,776 65	7,851 48	3,432 48			37,560 61
Expenses of board of commissioners on Mexican claims.....				4,000 00	20,428 39	20,000 00		44,428 39
Survey of the boundary line between the U. States and Mexico.....				23,475 00	\$9,877 96	151,647 04	100,000 00	335,000 00
Survey of the coast of California.....						100,000 00	100,000 00	200,000 00
Light-houses, dry-dock, custom-house, and marine hospital in California						340,000 00	300,000 00	640,000 00
Territorial governments in Utah and New Mexico.....						77,100 00	70,200 00	147,300 00
Expenses of loans and treasury notes	\$2,400 00	26,184 34	25,532 02	39,076 87	14,307 25	23,378 93	20,000 00	150,879 41
Seventh census.....				500 00	17,500 00	1,258,000 00		1,276,000 00
Erection of the Patent Office.....				5,000 00	112,800 00	132,200 00	350,000 00	600,000 00
Supplying any deficiency in the regular revenues from postage, &c	650,000 00	225,000 00						875,000 00

O—Continued.

Objects.	Expenditures for the fiscal year ending June 30, 1846.	Expenditures for the fiscal year ending June 30, 1847.	Expenditures for the fiscal year ending June 30, 1848.	Expenditures for the fiscal year ending June 30, 1849.	Expenditures for the fiscal year ending June 30, 1850.	Actual and estimated expenditures for the fiscal year ending June 30, 1851.	Estimated expenditures for the fiscal year ending June 30, 1852.	Total.
Postage charged to the executive departments or bureaus thereof, &c.....	\$160,231 62	\$311,298 99	\$22,221 96					\$493,752 57
Compensation to the Post Office Department for mail services performed for the several departments of government, per act March 3, 1847.....						\$200,000 00	\$200,000 00	400,000 00
Expenses of collecting the revenue from the sales of public lands.....					\$187,410 95	176,835 00	170,200 00	478,445 95
Expenses of collecting the revenue from customs.....					1,974,331 22	1,910,780 78	2,450,000 00	6,335,112 00
Payment of debentures, drawbacks, bounties, and allowances, per act March 3, 1849.....					538,248 30	437,055 03	500,000 00	1,475,303 33
Expenses of the Smithsonian Institution, per act August 10, 1846.....		257,584 07	30,910 07	\$30,910 14	30,910 14	30,910 14	30,910 14	412,134 70
Building light-houses, beacons, buoys, &c.....			182,169 88	141,203 01	172,158 20	245,184 17	234,080 00	974,795 26
Refunding duties under various acts passed since March 3, 1845, and in conformity with decisions of courts.....		127,071 37	90,812 66	57,601 51	80,426 38	557,176 07	534,775 04	1,447,963 03
	812,631 62	951,638 77	373,436 24	7,938,726 91	7,470,697 58	9,074,267 16	8,240,165 18	34,894,394 26

O—Continued.

NOTE.—The various items included in the foregoing statement amount to.... \$34,801,550 46

To which add the following :

Aggregate increase in the civil list, viz :

Legislative.....	\$2,671,679 18
Executive	1,543,120 58
Judiciary.....	43,762 80

4,258,562 56

52,811 06

Decrease in other items included in the civil list.....

4,205,751 50

Aggregate increase of sundry items included in miscellaneous,

viz :

Building marine hospitals.....	\$249,635 53
Building custom-houses.....	448,403 61
Building revenue cutters.....	101,999 50
Support and maintenance of light-houses, &c.....	515,310 23
Marine hospital establishments.....	75,392 50

1,390,741 37

40,398,043 33

TREASURY DEPARTMENT,

Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

Statement of the amount of interest paid upon the loans of 1846, 1847, and 1848, and upon treasury notes issued under acts of July 22, 1846, and January 28, 1847, during the fiscal years ending June 30, 1847, 1848, 1849, and 1850, and to be paid during the years 1851 and 1852.

Fiscal years ending—	Loan of 1846.	Loan of 1847.		Loan of 1848.	Total.
		On stock,	On treasury notes, acts of 1846 and 1847.		
June 30, 1847.....	\$173,524 66	\$54,555 33	\$45,935 25	.....	\$274,015 24
1848.....	299,948 96	566,035 84	731,817 13	.....	1,597,801 93
1849.....	299,948 96	1,119,495 65	672,664 89	\$680,913 63	2,773,023 12
1850.....	299,948 96	1,543,703 64	239,558 77	944,963 75	3,028,175 19
1851.....	299,948 96	1,627,050 00	1,730 73	914,400 00	2,873,129 69
1852.....	299,948 96	1,597,050 00	.....	944,400 00	2,841,398 96
	1,673,269 46	6,507,890 46	1,691,706 77	3,514,677 37	13,387,544 06

TREASURY DEPARTMENT, Register's Office, November 21, 1850,

TOWNSEND HAINES, Register.

P—No. 2.

Estimate of the interest which will accrue on the loans of 1846, 1847, and 1848, from July 1, 1852, to the periods when each will become reimbursable.

To July 1, 1853, on loan of 1846.....	\$299,948 96	
1847.....	1,597,050 00	
1848.....	944,400 00	
		\$2,841,398 96
1854, on same.....		2,841,398 96
1855...do.....		2,841,398 96
1856...do.....		2,841,398 96
1857, on loan of 1846 to November 12, 1856, when reimbursable.....	109,022 54	
1847.....	1,597,050 00	
1848.....	944,400 00	
		2,650,472 54
1858, on loans of 1847 and 1848.....		2,541,450 00
1859...do.....do.....		2,541,450 00
1860...do.....do.....		2,541,450 00
1861...do.....do.....		2,541,450 00
1862...do.....do.....		2,541,450 00
1863...do.....do.....		2,541,450 00
1864...do.....do.....		2,541,450 00
1865...do.....do.....		2,541,450 00
1866...do.....do.....		2,541,450 00
1867...do.....do.....		2,541,450 00
1868, on loan of 1847 to January 1, 1868.....	798,525 00	
1848 to July 1, 1868.....	944,400 00	
		1,742,925 00
		41,173,493 38

TREASURY DEPARTMENT,
Register's Office, November 30, 1850.

TOWNSEND HAINES, Register.

Q.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
December 9, 1850.

SIR: I have the honor to submit the following statement of the cases pending and anticipated, with the amount of each, growing out of the Mexican war:

Cases pending 673, amounting to	\$223,069 37
Cases anticipated 500, “	500,000 00
7,000 Mexican horse claims, at \$60 each	42,000 00
	765,069 37

I have the honor to be, most respectfully, your obedient servant,
JNO. S. GALLAHER,
Auditor.

HON. THOMAS CORWIN,
Secretary of the Treasury.

R.

Statement of the annual expenses of the government, exclusive of the payments on account of the public debt, of trust funds, and of the collection of the revenue, from January 1, 1828, to December 31, 1845.

Years.	Expenditures.	
From January 1 to December 31, 1828	\$12,530,846 43	
1829	12,632,321 84	
1830	13,229,533 33	
1831	13,863,786 14	
1832	16,514,134 69	
1833	22,044,237 31	
1834	18,410,393 10	
Average annual increase of expenditure from 1828 to 1841, \$943,923 56.	1835 17,005,418 55	
	1836 29,358,902 16	
	1837 31,605,680 18	
	187,095,253 73	
	1838 31,468,829 04	Average annual expenditure, \$26,468,570 73.
	1839 25,410,050 67	
	1840 23,243,626 95	
	1841 25,745,776 28	
	105,874,282 94	
From January 1 to June 30.....1842	12,888,225 63	Average annual expenditure, \$22,987,411 78.
July 1, 1842, to June 30.....1843	22,724,205 78	
July 1, 1843.....do.....1844	19,835,793 48	
July 1, 1844.....do.....1845	21,273,705 67	
July 1 to December 31.....1845	15,227,713 58	
	91,949,647 14	

TREASURY DEPARTMENT,
Register's Office, November 1, 1850.

TOWNSEND HAINES, Register.

Statement showing the annual increase of expenditure in the different bureaus of the War Department, from June 30, 1845, (the year immediately preceding the Mexican war,) to June 30, 1850; and the estimated excess for the fiscal years ending June 30, 1851 and 1852.

	Expenditures in the year ending June 30, 1845.	Excess over 1845, in the year ending June 30, 1846.	Excess over 1845, in the year ending June 30, 1847.	Excess over 1845, in the year ending June 30, 1848.	Excess over 1845, in the year ending June 30, 1849.	Excess over 1845, in the year ending June 30, 1850.	Excess over 1845, in the year ending June 30, 1851.*	Excess over 1845, in the year ending June 30, 1852.†	Total.
Army subsistence...	\$377,794 68	\$99,932 20	\$1,611,603 46	\$3,412,887 46	\$647,199 73	\$780,482 40	\$857,836 95	\$704,576 32	\$8,114,508 52
Pay, &c., of the army	106,044 16	573,399 37	5,646,346 18	6,382,735 37	5,530,616 36	536,048 51	760,419 84	791,675 84	20,232,241 47
Ordnance department	988,723 74	408,059 12	984,641 21	374,396 69	198,091 24	199,615 09	104,516 26	210,591 26	2,479,910 87
Surgeon General's statement,.....	21,156 06	13,448 04	90,931 85	149,179 61	50,748 15	78,143 55	41,343 94	46,238 94	470,034 08
Quartermaster Gen- eral's statement,...	985,708 50	1,341,593 63	16,140,677 74	16,228,673 85	5,191,827 51	3,309,590 10	2,930,245 50	4,006,830 15	49,149,438 48
Adjutant General's statement,.....	39,768 08	*4,110 08	41,250 92	397,806 92	13,291 92	8,847 92	26,847 92	24,279 92	508,215 44
Engineer department.	572,769 00	279,231 00	604,231 00	*337,769 00	63,986 00	181,224 61	279,627 38	218,466 00	1,288,396 91
		2,716,653 36	.....	26,945,679 90	.....	.....	.....	.....	.....
		4,110 08	.....	337,769 00	.....	.....	.....	.....	.....
		2,712,543 28	25,119,682 36	26,607,910 90	11,695,760 91	5,093,952 18	5,000,237 71	6,002,658 43	82,232,745 77

* Decrease.

† Estimated.

T.

TREASURY DEPARTMENT,
September 26, 1850.

SIR: In compliance with the resolution of the Senate, "that the Secretary of the Treasury be requested to report what have been the measures adopted to prevent frauds upon the revenue since the passage of the act of 1846, and what has been the result," I have the honor to state, that the measures which have been adopted by this department to prevent frauds upon the revenue, under the present tariff act, may be found in the circular instructions that were issued to collectors and other officers of the customs before the act went into operation, viz: November 11, 26 and 28, 1846, and those issued since the 1st December, 1846. Upon reference to these circulars, it will be perceived that unusual apprehension was felt that under the change from specific duties to duties levied upon the foreign value of imported merchandise, there would be great temptation to the commission of frauds by undervaluation in invoices and entries; and in the circular of the 28th November, 1846, the officers of the customs were advised that it was "the determination of the department to exercise its whole power, under the law, to guard the revenue of the government against fraud and undervaluation in invoices and entries, and to maintain the business of importing in the hands of the honest merchant and fair trader." The officers were instructed to take the duties in the goods imported when there was reason to believe that there was fraud or undervaluation, to exact penalties, and to make seizures in cases authorized by law; and in the circulars of the 11th and 26th November, 1846, their special attention was called to the provisions contained in the 2d section of the civil and diplomatic appropriation act of the 10th August, 1846, requiring that "in appraising all goods at any port of the United States, heretofore subjected to specific duties, but upon which ad valorem duties are imposed by the act of 30th July, 1846, reference shall be had to invoices and values of similar goods imported in the last fiscal year, under such general and uniform regulations for the prevention of fraud or undervaluation as shall be prescribed by the Secretary of the Treasury."

Notwithstanding the instructions contained in these circulars, issued in advance of the operation of the act which commenced 1st December, 1846, it became necessary to issue another "to collectors, appraisers, and other officers of the customs," on the 6th July, 1847, with rules and regulations in regard to appraisements, in which Mr. Secretary Walker stated that "this course was rendered necessary by recent attempts upon the part of merchant appraisers, in a few of the ports of the United States, to establish for themselves certain regulations in regard to appraisements wholly inconsistent with law and instructions." It is stated "that in some of the ports these appraisers estimate the value of the goods as at the date of the purchase, however remote or distant, and in other ports they take the value at the date of shipment to the United States. The last is the true construction of the law, long since declared by this department, and adopted generally throughout the Union. The proviso of the 16th section of the act of the 30th of August, 1842, is clear and emphatic upon this subject, and prescribes the date, in reference to which the value is to be estimated, as '*the period of exportation to the United States,*' and all words preceding in that section, under the

settled rule of interpreting statutes, must be made to conform to the succeeding language of the proviso. This would be the rule, even if there was an absolute conflict between the words of the proviso and of any preceding part of the section; for the language of the proviso, being the last expressed will of the legislature, must prevail. Were it otherwise, the law would prescribe two kinds of market values—the one in the first part of the 16th section, being the date of the purchase, and the other in the proviso, being the date of shipment. The most enormous frauds, also, would be the consequence of such construction. Simulated, fictitious and ante dated purchases, to suit the period of lowest price, would prevail extensively, to the great injury of the fair trader and of the revenue. In truth, under such system the whole importing business would soon be thrown into the hands of the dishonest and fraudulent, who would be willing to produce ante-dated or fictitious foreign sales, and that most useful and meritorious citizen, the honest and fair trader, would be thrown entirely out of the market. It is known at present—at the commencement of the proposed system—that even where the purchases are not deemed by the parties fraudulent, the designing, to import into the United States, goes to some prior purchaser, who has purchased, not for importation into the United States at some prior date, when the goods were much lower in value, and imports the goods in the name of the first purchaser, consenting to give a certain profit or price on the delivery here, and thus deprives the revenue of the difference in value, and obtains a most unjust advantage over the fair trader, who will resort to no such artifices. It is the duty of this department to declare that such a practice is a fraud upon the revenue, and subjects the goods to seizure and confiscation, and the parties committing the fraud to all the penalties prescribed by law; and the utmost vigilance is enjoined upon collectors, appraisers, and all other officers of the customs, in taking all proper measures to detect and punish all who are engaged in such fraudulent practices.”

Notwithstanding this emphatic and just condemnation of the fraudulent practices here described, and the efforts made to protect the *fair trader*, the result has shown that they have not been effectual. The temptation proved too great, and fraudulent invoices continued to multiply.

On the 7th of August, 1848, Mr. Secretary Walker instructed the officers of the customs that “forced sales of goods in the foreign markets at reduced prices, under extraordinary and peculiar circumstances, cannot be taken as the true market value of such goods.”

And on the 26th December, 1848, he found it necessary to repeat much that he had previously said, and extend his instructions, in consequence of “differences of practice existing in the several ports relative to the appraisement of merchandise.” In this circular, Mr. Walker says that “the interests of the country, and of fair and honorable merchants, require that this department should, by every means in its power, secure not only the revenue against loss, but should maintain such merchants, in their business, against sales of imported articles at diminished rates, arising from fraud or undervaluation.”

“Whenever it is found necessary by the regular appraisers, or merchant appraisers, to guard against fraud or undervaluation, they will carry into effect the provisions of the 2d section of the act of the 10th August, 1846, as enforced by circular instructions of the 11th and 26th November, 1846. *The last fiscal year* designated in this section was the last fiscal year pre-

ceding the enactment of that law, which was the fiscal year ending the 30th June, 1846, to which reference is required by the law to values and invoices of similar goods, when necessary, to prevent fraud or undervaluation."

In presenting to the Senate "what have been the measures adopted to prevent frauds upon the revenue since the passage of the tariff act of the 30th July, 1846," it has been considered due to Mr. Secretary Walker that the measures which originated with himself should be made prominent; all the instructions issued by him continue in full force at the present time, and govern the officers of the customs in the execution of the revenue laws.

In this connexion the special notice of the Senate is invited to an important question, which is likely to call for the early interposition of Congress, as well to guard the revenue as to protect the honest importer. Upon reference to the treasury circular dated 6th July, 1847, it will appear that by the 23d section of the act of 30th August, 1842, which makes it "the duty of the Secretary of the Treasury, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful and impartial appraisal of all goods imported into the United States, and just and proper entries of such actual market value or wholesale price thereof," Mr. Secretary Walker decided that the 16th section of the act of 30th August, 1842, prescribed that the date in reference to which the value of foreign merchandise is to be estimated was *the period of exportation to the United States*, and very clearly exhibited the consequences of any other construction to the revenue and the importer. This matter was involved in a suit commenced by Thompson & Forman, of London, extensive manufacturers of railroad iron, against Philip Greely, jr., collector of the customs at Boston.

Thompson & Forman shipped a cargo of railroad iron from Newport, in Wales, to Boston. The invoice and bills of lading for the same bear date the 24th of February, 1849, and the price per invoice was £5. per ton. The United States appraisers appraised the value at £6. per ton. On an appeal to merchant appraisers, it was appraised at £5 15s. per ton. The duty was paid, and a penalty for undervaluation imposed and likewise paid. It was admitted that on the 24th of February, 1849, the date of the invoice and bill of lading, £5 15s. per ton was the true market value of such iron. Thompson & Forman, the manufacturers, claimed that this iron was contracted for on the 24th of January, 1849, at which time the market value thereof was only £5 per ton. On this point the charge of Judge Woodbury, of the Supreme Court, as reported, was, "that the acts of Congress expressly provide that the time to be selected for fixing the value is the time when the article is purchased or procured abroad, unless the article is one imported from a country where it was not grown or manufactured. There, the provisions in the acts of 1823 and 1842 provide that the value shall be fixed as at the time of exportation."

"I am aware that in practice at some custom-houses, the time of the purchase and procurement is usually, as a general rule, considered the date of the bill of sale. This would in most cases not differ from the value at the time of the purchase, as it varies often but a few days or weeks, and the price but a few farthings. But in cases where the difference in time and price is in truth considerable, and the importer requests the true time of purchase to be taken, the custom-house and courts and

juries would not comply with their oaths to follow the law, unless all were governed by the value at the time of purchase or procurement."

Upon a comparison of the opinions of Mr. Secretary Walker and those of Judge Woodbury upon this point, it will be seen that if the judge be correct, the foreign manufacturer can make his selection of the date at which his merchandise was procured, and thereby be enabled to value his commodity to suit his interest—whether at the time of shipment or time of manufacture; whereas a *purchaser* is confined to the date of purchase. If the law allows any distinction between the duties which shall be payable by manufacturers and purchasers of iron, an immediate correction should be made.

Among the provisions of law for the prevention of frauds upon the revenue, will be found the second section of the civil and diplomatic appropriation bill of the 10th August, 1846, which requires that "in appraising all goods, at any port of the United States, heretofore subjected to specific duties, but on which ad valorem duties are imposed by the act of 30th July, 1846, entitled 'An act reducing the duty on imports and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or undervaluation as shall be prescribed by the Secretary of the Treasury."

Appeals have been made to this department to execute the power conferred upon the Secretary of the Treasury by this act. It is represented by persons familiar with this subject, that it was the intention of Congress to provide against frauds by the undervaluation of articles that had previously paid specific duties, by requiring a reference to the values and invoices of similar goods imported during the previous fiscal year, and the adoption of those values in the assessment of duties. That frauds and undervaluations have been perpetrated to a fearful extent in the importation of articles that formerly paid specific duties is undeniable, and that effectual means to prevent them should be applied all agree. Hitherto the provisions of this act have been inoperative. If the power which is contended for should be exercised to the extent and in the manner desired, it would entirely change the operation of the act of 30th July, 1846, by fixing the value of a great number of articles for the assessment duty much above their present market value in foreign countries. It has been questioned whether Congress intended to confer powers of this kind upon the head of this department, and it is respectfully submitted to the Senate what construction should be placed upon this provision, or what means shall be adopted to accomplish the object in view.

The circular issued by Mr. Secretary Walker, under date of December 26, 1848, was his last upon this subject. My immediate predecessor found new modes of evading the revenue laws in practice; and, on the 12th October, 1849, instructed the officers of the customs upon several important points, viz: that it had been "represented that importers were in the practice of omitting to produce invoices of merchandise on the alleged ground that none had been received, and asking entry to be allowed on appraisement. The frequency of these occurrences forbid the idea that the non-reception of an invoice usually proceeds from mistake or accident, but induces the belief of intention and design, probably with the view of evading the additional duty imposed by the 17th section of the

act of August 30, 1842, and the 8th section of the existing tariff act of July 30, 1846.

"Where goods have been actually purchased, the law requires the invoice to state the true cost, and not the market value abroad. The privilege, therefore, given in the 8th section of the act referred to, is to enable importers of any goods that have been actually purchased, on making entry of the same, to add to the cost given in the invoice to bring it up to the *true market value abroad*. Where goods have been obtained by the owner in any other way than by *actual purchase*, the law requires the invoice to exhibit the fair market value abroad.

"Where the value declared in the entry shall, on due appraisement of the goods, be found so far below the foreign cost, or market value, as to raise a presumption of being fraudulently invoiced, seizure and confiscation of the goods should take place under the provisions of the act of 2d March, 1799, and prosecution of the offending party under the 19th section of the tariff act of 30th August, 1842, instituted."

And on the 5th of July, 1850, it became necessary to repeat, in substance, the rules and regulations prescribed by Mr. Secretary Walker, in regard to the date in reference to which appraisements of the market value of imports should be made:

"It has been represented that in many cases the appraisers have felt restrained, in the discharge of their duties, by the result of frequent appeals from their decisions. In order, therefore, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise imported into the United States, the following rules and regulations are established:

"1. That the period of the exportation of merchandise is the time at which the value or price of any article is to be fixed by the appraisers.

"2. That in ordinary cases the date of the bill of lading may be regarded as the period of exportation.

"3. That in all important cases the appraisers will pursue the course indicated in the 17th section of the act of 30th August, 1842, and the collector will preserve the evidence and papers in each such case, to be transmitted to the department when called for.

"4. That in all cases of appeal from the decision of the appraisers, the result of such appeal, with all the papers connected therewith, and the views of the collector thereon, are to be forwarded to the department immediately.

"5. That in order that the department may be informed, as far as may be, of the appraised value of the principal articles imported, and with a view to secure the greatest practical uniformity, a monthly report shall be forwarded according to the form herewith, (A.)

"6. That where merchandise shall be entered at ports where there are no appraisers appointed, the foreign value is to be ascertained, in the manner before prescribed, by the revenue officers to whom is committed by the laws the estimating and collection of duties in such cases."

In order to ascertain the operation of the tariff act of the 30th July, 1846, the extent and the manner in which frauds upon the revenue were committed, Mr. Secretary Meredith issued a circular, under date of the 6th of August, 1849, as follows:

"Representations have been made to this department of the unequal operation of the act of Congress of the 30th July, 1846, 'reducing the

duty on imports, and for other purposes,' and likewise of the increase of frauds upon the revenue since this act went into effect.

"In order that information of a definite and reliable character upon these and other points may be in the possession of the department, I request that you will state such facts as are within your knowledge of the practical operation of the act referred to—especially,

"1. In regard to the equality of its operation throughout the Union—the agreement or variance of appraisements at the different ports.

"2. In regard to fraudulent invoices.

"3. In regard to the undervaluation of merchandise.

"4. In regard to the effects of abolishing specific duties.

"5. The practical operation of the third section of this act, under which, on all merchandise 'not specially provided for, a duty of twenty per cent. ad valorem' is levied; this rate of duty being less than the rates imposed upon the manufactures of wool, worsted, cotton, silk, leather, wood, paper, glass, bone, ivory, iron, copper, tin, lead, or other metal, &c.

"6. The effects of levying different rates of duty upon the manufactures of the same material, viz: wool, cotton, silk, hemp, glass, wood, paper, copper, &c.

"7. The effect of levying different rates of duty upon the 'manufactures of wool' and the 'manufactures of worsted.'

"8. The effect of levying the same rates of duty upon raw materials as are imposed upon the manufactures thereof, as in the cases of wool, iron, &c.

"And also the effect in those cases where the rates of duty upon the manufactures are less than the rates imposed upon the raw material, as in the cases of wool, hemp, copper, &c.

"9. In regard to the effect upon the business of American merchants engaged in the importation of foreign merchandise."

To this circular numerous replies were received, a portion of which were presented in the last annual report to Congress from this department, and to which the Senate is respectfully referred, as showing the results of the measures which had been adopted to prevent frauds upon the revenue so far as they were known to the parties.

In order that the Senate may appreciate some of the difficulties of securing a just, faithful and impartial appraisal of all goods, wares and merchandise imported into the United States, and just and proper entries of the actual market value or wholesale price thereof, under our present system and laws, a single case of recent occurrence will be given:

Three shipments of pimento were made from the island of Jamaica at about the same period—two of them to New York by the same vessel, the invoices of which bear the same date—the other to Baltimore, and all for account of the shippers.

The New York invoices were both at 2½d. per pound; but before making entry, one of the parties added ½d. per pound, to make the price conform to the fair market value. The other entered his without making any addition to the value. The appraisers added ½d. per pound to the value. The parties demanded a reappraisement by merchants, which was held, and the appraisers' valuation was sustained. The additional duty was accordingly assessed.

At Baltimore, entry was made without any addition to the value; the appraisers added ½d. to the value. A reappraisement by merchants was

demand, and the appraisers' valuation was not sustained. Upon a report of all the facts to the Secretary of the Treasury, he decided that "as these merchant appraisers had placed before them, at the time, evidence furnished on appraisement at New York of importations of pimento from Jamaica, shipped about the same time, going to show that the market value of the article was higher than that stated in the invoice under review, the department is compelled to infer that their estimate of value refers solely to the price or cost paid by the owner or shipper, and not the *actual market value* or wholesale price, at the time of shipment, in the principal markets of the country. This being the case, their appraisement is not in conformity with law, and cannot be treated or taken as valid and effectual, and must consequently be disregarded."

From this review of some of "the measures adopted to prevent frauds upon the revenue since the passage of the act of 30th July, 1846," it is believed that all the authority conferred by law upon this department has been executed, unless it should be decided that the construction of the 2d section of the civil and diplomatic appropriation bill of 10th August, 1846, contended for by those interested, is the true one.

Without extending this communication to an unreasonable length, the answer to the inquiry contained in the resolution of the Senate, "what has been the result of the measures adopted to prevent these frauds?" may be briefly stated.

All the frauds which can be perpetrated, by double invoices and false valuations, continue without abatement. Honest merchants and fair traders have been driven from the business of importing foreign merchandise, being unable to compete with the dishonest practices that prevail, and which our present system favors.

The business of importing merchandise has fallen rapidly and permanently into the hands of foreign manufacturers and merchants, and our own citizens are deprived of a lucrative employment in consequence of these systematic frauds.

In the last annual report from this department several tables were inserted, to illustrate the effect of the substitution of duties on the foreign value of merchandise in place of specific duties. Taking two as examples of the operation of our present system, the attention of the Senate is invited to the result, viz :

Madeira wine.

For five months ending 30th November, 1846, under specific duties, average value per gallon	\$1 09
For seven months ending 30th June, 1847, under ad valorem duties; average value per gallon	41
For the year ending 30th of June, 1848, under ad valorem duties, average value per gallon	48
For the year ending 30th June, 1849, under ad valorem duties, average value per gallon	54
For nine months ending 31st March, 1850, under ad valorem duties, average value per gallon	48

Brandy.

For five months ending 30th November, 1846, under specific duties, average cost per gallon	\$1 07
For seven months ending 30th June, 1847, under ad valorem duties, average cost per gallon	92
For the year ending 30th June, 1848, under ad valorem duties, average cost per gallon	82
For the year ending 30th June, 1849, under ad valorem duties, average cost per gallon	65
For nine months ending 31st March, 1850, under ad valorem duties, average cost per gallon	64

From inquiries instituted by this department, it was clearly shown that the value of these articles did not decline in the countries from which they were imported to the extent which the above tables would indicate; nor did the prices at which they were sold to consumers at all conform to the declared values in the invoices and entries.

The particulars of many cases of the grossest fraud have been furnished to the department, and the evidence is conclusive that, so long as the present ad valorem system is continued, they will prevail.

The appraisers in the seven principal ports, where alone any appraisers are employed, have been excited to labor and vigilance in the highest degree commendable, and have been sustained by the department in their efforts.

There are, however, ninety-five ports of entry where there are no appraisers. From these very few instances have been reported of the detection of frauds or undervaluations, while there is every reason to believe that they are as frequent at these ports as at others. The increase, annually, of new collection districts, without appraisers, opens new avenues for the introduction of foreign merchandise, without sufficient protection to the revenue.

Many frauds have been detected, and the penalties imposed by law have been inflicted; seizures have been made; and, recently, prosecutions of the offending parties have been commenced.

The facilities for ascertaining the true market value of the great variety of foreign merchandise in the principal markets of the countries of production or manufacture are very limited at best, and are lessening rapidly, as merchants of known character are forced to abandon their business as importers.

The means at the disposal of this department are entirely inadequate to such an examination of imports as will effectually suppress the systematic frauds known to be extensively perpetrated.

In conclusion, I take the liberty to suggest that adequate remedies for these frauds can only be provided by acts of Congress; that mainly they attach to the system of levying ad valorem duties upon the market value of merchandise in foreign countries, which it is almost impossible for the officers of the customs to ascertain under the most favorable circumstances; and that, practically, very few of them pretend to accurate knowledge concerning them; that the longer this system is continued, the weaker will become the restraints—the stronger the inducements to defraud the revenue.

Our dependence for revenue is now upon the receipts from duties

levied upon the importation of foreign merchandise. The rates of duty are fixed by law, but the values upon which they are imposed are left entirely to interested foreigners.

I would, therefore, respectfully submit that many of the inequalities of our present system would, in my opinion, be remedied by the substitution of *home* for *foreign* valuation of dutiable merchandise. This change would place all importers upon an equal footing in respect to the valuations for duty; it would both guard the revenue against most of the fraudulent practices complained of, and tend to its increase.

Although the period of the adjournment of Congress has been fixed, and is now at hand, I venture to recommend that the change be made at the present session.

Most respectfully, your obedient servant,

THOS. CORWIN,
Secretary of the Treasury.

Hon. WM. R. KING,
President of the Senate.

U.

Statement showing the advances made at the offices of the United States appraisers, at New York and Boston, from January 10, 1849, to October 1, 1850; compiled from official returns.

	New York.			Boston.		
	1849.	1850.	Total.	1849.	1850.	Total.
Number of advances under 10 per cent.....	793	1,053	1,846	629	598	1,227
Number of advances from 10 to 20 per cent.....	126	62	188	143	84	227
Number of advances from 20 to 30 per cent.....	86	71	157	59	34	93
Number of advances from 30 to 50 per cent.....	51	43	94	65	46	111
Number of advances from 50 to 100 per cent.....	30	25	55	25	24	49
Number of advances from 100 to 200 per cent.....	9	6	15	20	7	27
Number of advances from 200 per cent. and upward.....	4	.....	4	3	2	5
	1,099	1,260	2,359	944	795	1,739

Whole number of advances in New York.....	2,359
Whole number of advances in Boston.....	1,739
Total.....	<u>4,098</u>

Doc. No. 11.

V.

CUSTOM HOUSE, BOSTON,
Collector's Office, November 18, 1850.

SIR: I return to you herein the papers that were enclosed to me in your letter of the 12th instant, regarding an importation of oranges into Philadelphia in February last, and also a statement from our appraisers, showing the value at which this article has entered in New York, Philadelphia and Boston.

You cannot fail to observe that this case affords a fair illustration of the inequality of the operation of the law of 1846, and the variance of appraisements at different ports, about which I wrote to your predecessor at length, under date of November 1, 1849.

Respectfully, your obedient servant,

P. GREELY, JR.,
Collector.

HON. THOS. CORWIN,
Secretary of the Treasury, Washington.

APPRAISER'S OFFICE,
Boston, November 15, 1850.

SIR: Agreeably to your request, I have examined and compared the invoices and entries of two cargoes of St. Michael's oranges, furnished by the collectors of Philadelphia and New York.

I find they correspond with an importation at this port in March last. The fruit is identically the same in mark, quality and value; one cargo having been shipped by the St. Michael's Fruit Company, from St. Michael's, on the 11th January, consigned to George McHenry, of Philadelphia; another on the 14th of same month to J. B. Ketching, of New York; and the third on the 23d February, to Dana & Company, of Boston.

The invoices are all in the same handwriting, and uniform in value, viz: 400 reis per box; equal, with commissions added, to 34 cents per box.

At Philadelphia the oranges passed the custom-house at the invoice; at New York the appraisers raised the value to 700 reis, equal to 60 cents per box; this subjected the fruit to the penalty which was exacted and paid by the importer, without a demand for a reappraisement by two merchants, according to law. At Boston, the importer added on entry sufficient to raise the cargo to 700 reis, the value returned by the appraisers at New York.

But a still further advance was made by the appraisers here of 69 reis per box; making in all 769 reis, equal to 66 cents per box.

I enclose copies of the original invoices, with a statement showing the irregularities of appraisements at the three ports.

I am, very respectfully, your obedient servant,

SAM. J. BRIDGE,
Appraiser.

PHILIP GREELY, JR., Esq.,
Collector, &c., Boston.

Invoice of one thousand six hundred and seventy-six American boxes of China oranges shipped on board the schooner Post Boy, Capt. Thomas Poingdestre, for account of the St. Michael's Fruit Company.

C.—1,676 American boxes China oranges, at 400 reis - 670||400
The directors:

V. L. VIEYRA.

Added by custom-house, Philadelphia—

Commission $2\frac{1}{2}$ per cent. - - - - 16||760

Milreas of the Azores - - - - 687||160

At $83\frac{1}{2}$ cents is - - - - \$572 63

Equal to 34 cents per box.

ST. MICHAEL'S, January 11, 1850.

Invoice of one thousand seven hundred and ninety American boxes of China oranges shipped on board the schooner King Alfred, Captain Michael Knia, for account of the St. Michael's Fruit Company, bound for New York.

C.—1,790 American boxes China oranges, at 400 reis - 716||000
The directors of the company:

V. L. VIEYRA.

Added by custom-house, New York—

Commission $2\frac{1}{2}$ per cent. - - - - 17||900

733||900

Added by appraisers at New York—

1,790 boxes oranges, at 300 reis per box - 537,000

Commission $2\frac{1}{2}$ per cent. - - - 13,425

550||425

Milreas of the Azores - - - - 1,284||325

At $83\frac{1}{2}$ cents, is - - - - \$1,070 27

Equal to 60 cents per box.

ST. MICHAEL'S, January 14, 1850.

Invoice of two thousand one hundred and fifteen American boxes of China oranges shipped on board the brig Lavinia, Captain John Keller, for the account of the St. Michael's Fruit Company, bound for Boston.

C.—2,115 American boxes China oranges, at 400 reis - 846||000
The directors:

V. L. VIEYRA.

Added by custom-house, Boston—

Commission $2\frac{1}{2}$ per cent. - - - - - 21||150

867||150

Added by importer before entry—

2,115 boxes oranges, at 300 reis per box - 634,500

Commission $2\frac{1}{2}$ per cent. - - - 15,862

650||362

1,517||512

Added by appraisers at Boston—

2,115 boxes oranges, at 69 reis per box - 145,935

Commission $2\frac{1}{2}$ per cent. - - - 3,648

149||583

Milreas of Azores - - - - - 1,667||095

At $83\frac{1}{2}$ cents, is - - - - - \$1,389 25

Equal to 66 cents per box.

ST. MICHAEL'S, April 23, 1850.

Statement of three cargoes St. Michael's oranges entered at Philadelphia, New York, and Boston.

Port of entry.	Date of entry.	Name of vessel.	No. of boxes.
Philadelphia	February 27, 1850	Post Boy.	1, 676
New York.....	February 15, 1850	King Alfred. ...	1, 790
Boston.....	March 30, 1850	Lavina.	2, 115
Total			5, 581
Average			1, 860

COMPARISON.

Philadelphia.—1,860 boxes oranges, at

400 reis - 744, 000

commission $2\frac{1}{2}$ per cent. 18, 600

762, 600 = \$635 50

New York.—1,860 boxes oranges, at 700

reis - 1, 302, 000

commission $2\frac{1}{2}$ per cent. 32, 550

1, 334, 550 = \$1, 112 12

Boston. —1,860 boxes oranges, at 769 reis	1,430,340	
commission $2\frac{1}{2}$ per cent.	35,758	
	<hr/>	
	1,466,098 =	\$1,221 75

Difference between appraisement at New York	\$1,112 12	
and appraisement at Philadelphia	635 50	
	<hr/>	\$476 62—75 p. ct.

Difference between appraisement at Boston	1,221 75	
and appraisement at Philadelphia	635 50	
	<hr/>	586 25—92 p. ct.

Difference between appraisement at Boston	1,221 75	
and appraisement at New York	1,112 12	
	<hr/>	109 63—10 p. ct.

W.

GENERAL LAND OFFICE, *December 6, 1850.*

SIR: I have the honor to furnish you the number of acres of public land sold annually, in the years 1847, 1848, and 1849, giving the amount received from sales; also, the number, as nearly as can now be ascertained, of acres selected by the States for internal improvements, located by military land warrants, &c., for each of said years, with the value thereof, at \$1 25 per acre.

With great respect,

J. BUTTERFIELD, *Commissioner.*

HON. SECRETARY OF THE TREASURY,

Years,	Acres sold,	Receipts,	Acres selected, located, &c,	Valuation, at \$1 25 per acre.	Aggregate sales, &c.; acres,	Aggregate receipts and valuation, at \$1 25.
1847.....	2,521,305.59	\$3,296,404 08	1,162,180	\$1,452,724	3,683,485.59	\$4,749,128 08
1848.....	1,887,553.04	2,621,615 26	3,158,867	3,948,584	5,046,420.04	6,570,199 26
1849.....	1,329,902.77	1,756,890 42	4,667,934	5,834,917	5,997,836.77	7,591,807 42
Total.....	5,738,761.40	7,674,909 76	8,988,981	11,236,225	14,727,742 40	18,911,134 76

Statement exhibiting the quantity and value of bar iron, pig iron, and old and scrap iron, imported annually from 1821 to 1850.

Years ending—	IRON.								Total value.
	Bar, manufactured by rolling.		Bar, manufactured otherwise.		Pig iron.		Old and scrap iron.		
	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.	
September 30, 1821.....	386, 778	\$1, 213, 041	.....	.....	.....	.....	.....	.....	\$1, 213, 041
September 30, 1822.....	634, 139	1, 864, 868	.....	.....	.....	.....	.....	.....	1, 864, 868
September 30, 1823.....	698, 013	1, 891, 635	.....	.....	.....	.....	.....	.....	1, 891, 635
September 30, 1824.....	115, 809	240, 727	425, 966	\$1, 205, 856	2, 313	\$8, 444	.....	.....	1, 450, 027
September 30, 1825.....	85, 010	224, 497	492, 998	1, 562, 146	16, 309	36, 513	.....	.....	1, 823, 156
September 30, 1826.....	88, 741	223, 259	467, 515	1, 590, 350	34, 092	67, 004	.....	.....	1, 880, 613
September 30, 1827.....	162, 652	347, 792	440, 200	1, 323, 749	35, 118	46, 881	.....	.....	1, 718, 422
September 30, 1828.....	205, 897	441, 000	667, 849	2, 141, 178	69, 937	93, 025	.....	.....	2, 675, 203
September 30, 1829.....	66, 408	119, 326	589, 638	1, 884, 049	22, 771	28, 811	.....	.....	2, 032, 186
September 30, 1830.....	138, 981	226, 336	613, 865	1, 730, 375	22, 499	25, 614	.....	.....	1, 982, 355
September 30, 1831.....	344, 918	544, 664	466, 359	1, 260, 166	138, 967	160, 681	.....	.....	1, 965, 511
September 30, 1832.....	427, 745	701, 549	763, 002	1, 929, 493	203, 025	222, 303	.....	.....	2, 853, 345
September 30, 1833.....	560, 566	1, 002, 750	722, 486	1, 837, 473	186, 601	217, 668	19, 963	\$24, 035	3, 081, 926
September 30, 1834.....	577, 927	1, 187, 236	635, 698	1, 742, 883	222, 265	270, 325	32, 746	33, 243	3, 233, 687
September 30, 1835.....	566, 204	1, 050, 152	630, 584	1, 641, 359	245, 917	289, 779	12, 806	11, 609	2, 992, 899
September 30, 1836.....	933, 514	2, 131, 828	658, 752	1, 891, 214	170, 822	272, 978	24, 953	28, 224	4, 324, 244
September 30, 1837.....	956, 792	2, 573, 367	626, 512	2, 017, 346	282, 571	422, 929	15, 333	18, 391	5, 032, 033
September 30, 1838.....	723, 486	1, 825, 121	426, 389	1, 166, 196	243, 830	319, 099	8, 739	7, 567	3, 317, 983
September 30, 1839.....	1, 205, 697	3, 181, 180	711, 153	2, 054, 094	250, 154	285, 300	11, 783	10, 161	5, 530, 735
September 30, 1840.....	656, 574	1, 707, 649	576, 381	1, 689, 831	110, 314	114, 562	14, 142	15, 749	3, 527, 791
September 30, 1841.....	1, 261, 118	2, 172, 278	592, 108	1, 614, 619	245, 353	223, 228	15, 670	10, 537	4, 020, 662
September 30, 1842.....	1, 231, 985	2, 053, 453	390, 236	1, 041, 410	373, 881	295, 284	13, 713	8, 207	3, 398, 354
9 months to June 30, 1843...	315, 157	511, 282	125, 081	327, 550	77, 461	48, 251	3, 157	2, 743	889, 826

X 1—Continued.

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Years ending—	IRON.								Total value.
	Bar, manufactured by rolling.		Bar, manufactured otherwise.		Pig iron.		Old and scrap iron.		
	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.	
June 30, 1844.....	757, 824	\$1, 065, 582	236, 451	\$589, 065	298, 880	\$200, 522	42, 663	\$49, 396	\$1, 892, 565
June 30, 1845.....	1, 023, 772	1, 691, 748	363, 530	872, 157	550, 209	506, 291	116, 950	119, 740	3, 189, 936
June 30, 1846.....	482, 176	1, 127, 418	426, 569	1, 165, 429	483, 756	489, 573	47, 247	56, 534	2, 838, 954
June 30, 1847.....	803, 676	2, 129, 489	308, 228	854, 708	557, 114	554, 486	37, 871	40, 699	3, 579, 382
June 30, 1848.....	1, 631, 786	3, 679, 598	403, 127	975, 214	1, 032, 641	815, 415	132, 600	140, 037	5, 610, 264
June 30, 1849.....	3, 469, 142	6, 060, 068	211, 964	525, 770	2, 112, 649	1, 405, 613	189, 001	144, 424	8, 135, 875
June 30, 1850.....	4, 959, 022	7, 397, 166	294, 132	744, 735	1, 497, 487	950, 669	202, 090	161, 981	9, 254, 542

TREASURY DEPARTMENT, Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

Statement exhibiting the quantity and value of bar iron manufactured by rolling and otherwise, pig iron, and old and scrap, imported annually from 1843 to 1850, inclusive, and also the average cost per ton and the estimated amount of duties which accrued on each during the same period.

BAR IRON MANUFACTURED BY ROLLING.

	Tons and cwt.	Value.	Average cost.	Rate of duty.	Duties.
During 9 months to June 30, 1843.....	15,757 17	\$511,282	\$32 45	\$25 00	\$393,946 25
During year to June 30, 1844.....	37,891 04	1,065,582	28 12	25 00	947,280 00
During year to June 30, 1845.....	51,188 12	1,691,748	33 05	25 00	1,279,715 00
During year to June 30, 1846.....	24,108 16	1,127,418	46 76	25 00	602,720 00
During 5 months to November 30, 1846.....	8,098 08	434,316	53 63	25 00	202,460 00
During 7 months to June 30, 1847.....	32,085 08	1,695,173	52 83	30 per cent.	508,551 90
During year to June 30, 1848.....	81,589 06	3,679,598	45 10	30 do	1,103,879 40
During year to June 30, 1849.....	173,457 02	6,060,068	34 93	30 do	1,818,020 40
During year to June 30, 1850.....	247,951 02	7,397,166	29 83	30 do	2,219,149 80

X 2—Continued.

BAR IRON MANUFACTURED OTHERWISE THAN BY ROLLING.

	Tons and cwt.	Value.	Average cost	Rate of duty.	Duties.
During 9 months to June 30, 1843.....	6,254 01	\$327,550	\$52 37	\$17 00	\$106,318 85
During year to June 30, 1844.....	11,822 11	583,065	49 32	17 00	200,983 35
During year to June 30, 1845.....	18,176 10	872,157	47 99	17 00	209,000 50
During year to June 30, 1846.....	21,328 09	1,165,429	54 65	17 00	362,583 65
During 5 months to November 30, 1846.....	10,413 02	588,322	56 50	17 00	177,022 70
During 7 months to June 30, 1847.....	4,998 01	266,386	53 30	30 per cent.	79,915 80
During year to June 30, 1848.....	20,156 07	975,214	48 38	30 do	292,564 20
During year to June 30, 1849.....	10,598 04	525,770	49 61	30 do	157,731 00
During year to June 30, 1850.....	14,706 12	744,735	50 64	30 do	223,420 50

X 2—Continued.

PIG IRON.

	Tons and cwt.	Value.	Average cost.	Rate of duty.	Duties.
During 9 months to June 30, 1843.....	3, 873 01	\$48,251	\$12 46	\$9 00	\$34,857 45
During year to June 30, 1844.....	14, 944 00	200, 522	13 42	9 00	134, 496 00
During year to June 30, 1845.....	27, 510 09	506, 291	18 40	9 00	247, 594 05
During year to June 30, 1846.....	24, 187 16	489, 573	20 24	9 00	217, 690 20
During 5 months to November 30, 1846.....	4, 478 05	82, 398	18 40	9 00	40, 304 25
During 7 months to June 30, 1847.....	23, 477 09	472, 088	20 11	30 per cent.	141, 626 40
During year to June 30, 1848.....	51, 632 01	815, 415	15 79	30 do	244, 624 50
During year to June 30, 1849.....	105, 632 09	1, 405, 613	13 30	30 do	421, 683 90
During year to June 30, 1850.....	74, 874 07	950, 660	12 69	30 do	285, 198 00

X 2—Continued.

OLD AND SCRAP IRON.

	Tons and cwt.	Value.	Average cost.	Rate of duty.	Duties.
During 9 months to June 30, 1843.....	157 14	\$2,743 00	\$17 43	\$10 00	\$1,578 50
During year to June 30, 1844.....	2,133 03	43,396 00	20 34	10 00	21,331 50
During year to June 30, 1845.....	5,847 19	119,740 00	20 48	10 00	58,475 00
During year to June 30, 1846.....	2,360 07	56,534 00	23 95	10 00	23,603 50
During 5 months to November 30, 1846.....	250 03	5,831 00	23 32	10 00	2,501 50
During 7 months to June 30, 1847.....	1,643 08	34,868 00	21 22	30 per cent.	10,460 40
During year to June 30, 1848.....	6,630 00	140,037 00	21 12	30 do	42,011 10
During year to June 30, 1849.....	9,450 01	144,424 00	15 28	30 do	43,327 20
During year to June 30, 1850.....	10,104 10	161,981 00	16 03	30 do	48,594 30

X—No. 3.

Statement exhibiting the quantity of bar, pig, and old and scrap iron, reduced into pounds, imported during the years 1840, 1842, 1844, 1846, 1848, 1849, and 1850, and the quantity, per capita, of such importations during these years respectively.

Year ending—	Population.	Iron.	
		Bar, pig, and old, imported, pounds of.	Quantity per capita, pounds of.
September 30, 1840.....	17,069,453	165,323,448	9.68
September 30, 1842.....	18,155,561	241,711,213	13.31
June 30, 1844.....	19,241,670	161,440,768	8.40
June 30, 1846.....	20,327,780	178,776,943	8.79
June 30, 1848.....	21,413,890	397,897,096	18.58
June 30, 1849.....	21,956,945	714,327,913	32.53
June 30, 1850.....	22,500,000	840,334,285	37.35

TREASURY DEPARTMENT,
Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

Y.

Statement exhibiting the aggregate value of breadstuffs and provisions exported annually from 1821 to 1850, inclusive.

	Breadstuffs and provisions.
	<i>Value.</i>
Year ending September 30, 1821.....	\$12,341,901
Do.....do.....1822.....	13,846,856
Do.....do.....1823.....	13,767,847
Do.....do.....1824.....	15,059,484
Do.....do.....1825.....	11,634,449
Do.....do.....1826.....	11,303,496
Do.....do.....1827.....	11,685,556
Do.....do.....1828.....	11,461,144
Do.....do.....1829.....	13,131,858
Do.....do.....1830.....	12,075,430
Do.....do.....1831.....	17,538,227
Do.....do.....1832.....	12,424,703
Do.....do.....1833.....	14,209,128
Do.....do.....1834.....	11,524,024
Do.....do.....1835.....	12,009,399
Do.....do.....1836.....	10,614,130
Do.....do.....1837.....	9,588,359
Do.....do.....1838.....	9,636,650
Do.....do.....1839.....	14,147,779
Do.....do.....1840.....	19,067,535
Do.....do.....1841.....	17,196,102
Do.....do.....1842.....	16,902,876
9 months ending June 30, 1843.....	11,204,123
Year ending June 30, 1844.....	17,970,135
Do.....do.....1845.....	16,743,421
Do.....do.....1846.....	27,701,121
Do.....do.....1847.....	68,701,921
Do.....do.....1848.....	37,472,751
Do.....do.....1849.....	38,155,507
Do.....do.....1850.....	26,051,373
	535,207,285

TREASURY DEPARTMENT,
Register's Office, November 12, 1850.

TOWNSEND HAINES, Register.

Z.

Statement exhibiting the quantity and value of cotton, tobacco, and rice, exported annually, from 1821 to 1850, inclusive.

Years.	COTTON.			TOBACCO.		RICE.	
	Sea island.	Other.	Value.	Hogsheads.	Value.	Tierces.	Value.
	Pounds.	Pounds.					
1821.....	11,344,066	113,549,339	\$20,157,484	66,858	\$5,648,962	88,221	\$1,494,307
1822.....	11,250,635	133,424,460	24,035,058	83,169	6,222,838	87,089	1,553,482
1823.....	12,136,688	161,586,582	20,445,520	99,009	6,282,672	101,365	1,820,985
1824.....	9,525,722	132,843,941	21,947,401	77,883	4,855,566	113,229	1,882,982
1825.....	9,665,278	166,784,629	36,846,649	75,984	6,115,623	97,015	1,925,245
1826.....	5,972,852	198,562,563	25,025,214	64,098	5,347,208	111,063	1,917,445
1827.....	15,140,793	279,169,317	29,359,545	100,025	6,577,123	133,518	2,343,908
1828.....	11,2-8,419	199,302,044	22,457,229	96,278	5,269,960	175,019	2,620,696
1829.....	12,833,307	252,003,879	26,575,311	77,131	4,982,974	132,923	2,514,370
1830.....	8,147,165	290,311,937	29,674,883	83,810	5,586,365	130,697	1,986,324
1831.....	8,311,762	268,668,022	25,289,492	86,718	4,892,388	116,517	2,016,267
1832.....	8,743,373	313,471,749	31,724,682	106,806	5,999,769	120,327	2,152,631
1833.....	11,142,987	313,555,617	36,191,105	83,153	5,755,968	144,163	2,744,418
1834.....	8,085,937	376,631,970	49,448,402	87,979	6,595,305	121,886	2,122,272
1835.....	7,752,736	379,606,256	64,961,302	94,353	8,250,577	110,851	2,210,331
1836.....	7,849,597	415,781,710	71,284,925	109,042	10,058,640	212,983	2,548,750
1837.....	5,286,971	438,924,566	63,240,102	100,232	5,795,647	106,084	2,309,279
1838.....	7,286,340	588,665,957	61,555,811	100,593	7,592,029	71,048	1,721,819
1839.....	5,107,404	408,516,808	61,238,982	78,995	9,832,943	93,320	2,460,198
1840.....	8,779,669	735,161,392	63,870,307	119,484	9,883,957	101,660	1,942,076
1841.....	6,237,424	523,966,676	54,330,341	147,828	12,576,703	101,617	2,010,107
1842.....	7,254,099	577,462,918	47,593,464	158,710	9,540,755	114,617	1,907,387
1843.....	7,515,079	784,782,027	49,119,806	94,454	4,650,979	106,766	1,625,726
1844.....	6,099,076	657,534,379	54,063,501	163,042	8,397,255	134,715	2,182,468

Z—Continued.

Years.	COTTON.			TOBACCO.		RICE.	
	Sea island.	Other.	Value.	Hogsheads.	Value.	Tierces.	Value.
	Pounds.	Pounds.					
1845.....	9,389,625	863,516,371	\$51,739,643	147,168	\$7,469,819	118,621	\$2,160,456
1846.....	9,388,533	538,169,522	42,767,341	147,998	8,478,270	124,007	2,564,991
1847.....	6,293,973	520,925,985	53,415,848	135,762	7,242,086	144,427	3,605,896
1848.....	7,724,148	806,550,283	61,998,294	130,665	7,551,122	100,403	2,331,824
1849.....	11,969,259	1,014,633,010	66,396,967	101,521	5,804,207	128,861	2,569,362
1850.....	8,236,463	627,145,141	71,984,616	145,729	9,951,023	127,069	2,631,557

TREASURY DEPARTMENT, Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

No. 1.

Statement exhibiting the value of foreign merchandise imported, re-exported, and consumed annually from 1821 to 1850, inclusive; and also the estimated population, and rate of consumption per capita, during the same period.

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Re-exported.	Consumed and on hand.		
September 30.....1821.....	\$65,585,724	\$21,302,488	\$41,283,236	9,960,974	\$4 14
1822.....	83,241,511	22,286,202	60,955,309	10,283,757	5 92
1823.....	77,579,267	27,543,622	50,035,645	10,606,540	4 71
1824.....	80,549,007	25,337,157	55,211,850	10,929,323	5 05
1825.....	96,340,075	32,590,643	63,749,432	11,252,106	5 66
1826.....	84,974,477	24,539,612	60,434,865	11,574,889	5 23
1827.....	79,484,068	23,403,136	56,080,932	11,897,672	4 71
1828.....	88,509,824	21,595,017	66,914,807	12,220,455	5 47
1829.....	74,492,227	16,658,478	57,834,049	12,543,238	4 61
1830.....	70,876,920	14,387,479	56,489,441	12,866,020	4 39
1831.....	103,191,124	20,033,526	83,157,598	13,286,364	6 25
1832.....	101,029,266	24,039,473	76,989,793	13,706,707	5 61
1833.....	108,118,311	19,822,735	88,295,576	14,127,050	6 25
1834.....	126,521,332	23,312,811	103,208,521	14,547,393	7 09
1835.....	149,895,742	20,504,495	129,391,247	14,967,736	8 64
1836.....	188,980,035	21,746,360	168,233,675	15,388,079	10 93
1837.....	140,989,217	21,854,962	119,134,255	15,808,422	7 53
1838.....	113,717,404	12,452,795	101,264,609	16,228,765	6 23
1839.....	162,092,182	17,494,525	144,597,607	16,649,108	8 68
1840.....	107,141,519	18,190,312	88,951,207	17,069,453	5 21
1841.....	127,946,177	15,499,081	112,447,096	17,612,507	6 38
1842.....	100,162,087	11,721,538	88,440,549	18,155,561	4 87

No. 1—Continued.

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Re-exported.	Consumed and on hand.		
9 months to June 30, 1843.	\$64,753,799	\$6,552,707	\$58,201,092	18,698,615	\$3 11
Year to June 30.....1844.	108,435,035	11,484,867	96,950,168	19,241,670	5 03
1845.	117,254,564	15,346,830	101,907,734	19,784,725	5 15
1846.	121,691,797	11,346,623	110,345,174	20,327,789	5 42
1847.	146,545,638	8,011,158	138,534,480	20,870,835	6 60
1848.	154,998,928	21,132,315	133,866,613	21,413,890	6 25
1849.	147,857,439	13,088,865	134,768,574	21,956,945	6 13
1850.	178,136,318	14,951,808	163,184,510	22,500,000	7 25

TREASURY DEPARTMENT, Register's Office, November 29, 1850.

TOWNSEND HAINES, Register.

Statement of the amount and value of American cotton-wool exported from the United States to Great Britain, from 1844 to 1848, inclusive; also, the amount and value of cotton-wool, and the value of cotton manufactures, exported from Great Britain during the same period, as appears from official statements.

Years.	Am't of cotton-wool exported from the U. States to Great Britain.	Average price.	Value of cotton-wool exported from the U. States to Great Britain.	Am't of cotton-wool exported from Gt. Britain.	Average price.	Value of cotton-wool exported from Gt. Britain.	Value of cotton ma- nufactures export- ed from G. Britain.
	Pounds.	Cents.	Dollars.	Pounds.	Cents.	Dollars.	Dollars.
1844	486,729,222	8.13	39,591,351	37,222,560	10.13	3,770,645 32	124,897,884 32
1845	605,144,786	5.9	35,675,859	42,916,384	7.9	3,390,394 33	126,417,562 04
1846	346,158,667	8	27,707,717	65,930,704	10	6,593,070 40	123,903,157 84
1847	351,268,799	10.2	35,841,265	74,954,336	12.2	9,144,428 99	112,932,809 00
1848	572,003,127	7.32	41,925,258	74,019,792	9.32	6,898,644 61	109,777,008 00

TREASURY DEPARTMENT,
Office of Commissioner of Customs, December 6, 1850.

No. 3.

Value of exports of cotton-wool and cotton manufactures from the United States for five years.

Countries to which exported.	1846.		1847.		1848.		1849.		1850.	
	Cotton-wool.	Cotton manufactures.	Cotton-wool.	Cotton manufactures.	Cotton-wool.	Cotton manufactures.	Cotton-wool.	Cotton manufactures.	Cotton-wool.	Cotton manufactures.
Russia	\$405,210		\$523,616		\$975,304		\$852,198		\$540,422	
Prussia	11,090				8,750		\$1,947		4,917	
Sweden and Norway	189,391		300,277		382,780		482,474		412,132	
Swedish West Indies		\$3,758		\$1,224		\$342		1,348		\$1,253
Denmark	2,116		62,609		7,944		302		2,272	
Danish West Indies		45,981		11,968		12,184		11,574		35,603
Hanse Towns	557,276	371	1,069,095		1,439,045		862,536		529,096	
Hanover										
Holland	277,500	474	195,108		389,116		768,798		462,831	
Dutch East Indies		27,108		81,626		102,431		228,399		140,933
Dutch West Indies		11,238		7,508		9,607		24,323		26,534
Dutch Guiana		163		227		1,514				1,206
Belgium	524,042		1,003,519		1,331,525		1,747,660		1,356,899	
Great Britain	27,707,717	9,607	35,841,265	6,765	41,925,258	28	47,444,899	2,591	48,834,453	50
Gibraltar	72,118	14,545	6,761	7,865	11,078	3,817	342,947	3,223	14,163	2,169
Malta		7,421		3,502	776	3,801		1,981		6,026
British East Indies		77,575		66,432		324,413		124,267		310,265
Cape of Good Hope		321		19,665		4,433		580		3,428
Mauritius				5,800						
Honduras		37,699		20,457		22,259		58,563		43,671
British Guiana		24		1,539		166		9,444		
British West Indies		15,881		7,739		21,864		13,275		24,115
British American colonies		4,674		7,996		57,789		248,316		248,163
France	10,080,465		10,381,318	216	11,428,850	2,374	10,185,713		14,395,449	539
French West Indies		6,815		248		197		5,876		11,874
French Guiana				2,585				30		
Miquelon and French fisheries						4,045		1,143		

Spain.....	7,664	1,326,633	1,516,807	1,527,720	2,045	3,170,086	100
Teneriffe and other Canaries.....		363			440		12,004
Manilla and Philippine islands.....	70,400	13,310	30,411		116,446		24,421
Cuba.....	744,642	47,808	31,480	314,462	32,762	103,913	5,347
Other Spanish West Indies.....	1,041	5,002	2,386	8,256	952		1,482
Portugal.....	1,490				4,808	17,885	
Madeira.....		131	1,260	95		3,830	
Payal and other Azores.....			772			501	
Cape de Verds.....	10,021	14,588		9,943		24,201	7,334
Italy.....	706,266	750,567	290	435,718	629,821	2,400	833,654
Sicily.....	48,107	2,313	28,978				6,711
Sardinia.....	164,994	414,931	800	165,987	342,905	1,045	152,910
Tuscany.....							70
Trieste and other Austrian ports.....	908,157	1,117,159	1,649,924		844,796	6,933	1,037,621
Turkey, Levant, &c.....		27,376	33,056	3,165	39,365		87,347
Hayti.....		52,274	37,919		39,558		33,077
Mexico.....	347,726	73,816	59,512		943,878	150,988	170,899
Central America.....		44,783	31,084		10,430	45,085	21,600
New Grenada.....		1,057	1,663		6,087		22,099
Venezuela.....		54,187	39,323		21,032		37,758
Brazil.....		457,861	597,314		611,054		493,566
Cisplatine republic.....		9,480	20,028		9,147		19,075
Argentine republic.....		9,666	14,638		32,709		194,346
Chili.....		981,984	33,087	1,076,261	1,076,261	1,166,750	1,166,750
Peru.....			67,746		61,852		41,840
China.....	5,655	813,636	1,419,909	850	1,691,959	40,281	1,095,283
West Indies generally.....			481		1,372		1,602
Europe generally.....							
Asia generally.....		259,614	139,473		238,713		310,921
Africa generally.....		149,089	131,267		162,289		164,047
South seas and Pacific ocean.....		117,045	41,391		86,466		79,395
South America generally.....		19,052	35,101		33,125		63,374
Texas.....		59,298					
Total.....	42,767,341	3,535,481	53,415,848	4,082,523	61,998,294	5,718,105	66,396,967
						4,933,129	71,984,616
							4,734,424

No. 4.—*Value of the exports of cotton manufactures from Great Britain and the United States in the year 1848.*

Countries to which exported.	From Great Britain.	From United States.
United States.....	\$8,291,036	.....
Great Britain.....	.....	\$28
British territories, East Indies.....	14,703,295	324,403
British settlements in Australia.....	679,957	.....
British North American provinces.....	1,911,015	57,789
British West Indies.....	1,941,972	21,864
Gibraltar.....	2,668,403	3,817
Hanse Towns.....	12,089,313	.....
Turkey.....	10,701,467	39,365
Holland.....	7,547,166	.....
Italy.....	6,775,840	.....
Brazil.....	5,123,261	611,054
China.....	4,604,025	1,691,959
Portugal, Madeira, and Azores.....	3,889,365	4,808
Russia.....	3,390,579	.....
Mexico.....	2,337,448	943,878
Buenos Ayres.....	1,110,610	.....
Chili.....	2,506,829	1,076,261
Peru.....	2,271,339	61,852
Foreign West Indies.....	1,640,271	60,084
Egypt.....	1,871,265	.....
France.....	372,568	.....
Africa.....	1,154,949	162,289
Asia.....	.....	238,713
Belgium.....	1,281,331	.....
Kingdom of Greece.....	1,092,954	.....
Syria and Palestine.....	1,144,756	.....
Java.....	1,113,262	.....
Malta.....	827,838	3,801
Ionian islands.....	608,784	.....
Wallachia and Moldavia.....	743,554	.....
Cape of Good Hope.....	614,989	4,433
Channel islands.....	429,593	.....
Hanover.....	580,833	.....
Sweden.....	312,702	.....
Norway.....	180,962	.....
Denmark.....	360,449	.....
Prussia.....	47,490	.....
Mecklenburg.....	145	.....
Spain and the Balearic islands.....	39,847	.....
Spain and the Canaries.....	148,016	.....
Mauritius.....	308,608	.....
Philippine islands.....	514,516	30,411
South sea islands.....	17,272	86,466
Central America.....	263,813	10,430
New Grenada.....	841,317	6,087
Venezuela.....	153,592	21,032
Ecuador.....	9,922	.....
Oriental republic of Uruguay.....	339,012	.....
Dutch East Indies.....	.....	102,431
Cape Verd islands.....	11,693	9,943
Ascension and St. Helena.....	9,234	.....
Morocco.....	68,045	.....
Persia.....	15,846	.....
Hayti.....	.....	39,568
South America.....	.....	33,125
Argentine Republic.....	.....	32,709
Cisplatine Republic.....	.....	9,147
Honduras.....	.....	22,259
Russian settlements, north west coast of America.....	4,632	.....
Other countries.....	38	8,199
	109,777,008	5,718,205

No. 5.—*Statement exhibiting the total value of imports and the imports consumed in the United States, exclusive of specie, during each fiscal year from 1821 to 1850; showing also the value of the domestic and foreign exports, exclusive of specie, and the tonnage employed during the same periods.*

Year.	Total imports.	Imports consumed, exclusive of specie.	Domestic produce exported, exclu- sive of specie.	Foreign merchandise exported, exclu- sive of specie.	Total exports.	Tonnage.
1821	\$62,585,724	\$43,696,405	\$43,671,894	\$10,824,429	\$64,974,382	1,298,958
1822	83,241,541	68,367,425	49,874,079	11,504,270	72,160,281	1,324,699
1823	77,579,267	51,398,936	47,155,408	21,172,435	74,699,030	1,336,566
1824	80,549,007	53,846,567	50,649,500	18,322,605	75,986,657	1,389,163
1825	96,340,075	66,395,722	66,944,745	23,793,588	99,535,388	1,423,112
1826	84,974,477	57,652,577	52,449,655	20,440,934	77,595,322	1,534,191
1827	79,484,068	54,901,108	57,878,117	16,431,830	82,324,827	1,620,608
1828	88,509,824	66,975,475	49,976,632	14,044,608	72,264,686	1,741,392
1829	74,492,527	54,741,571	55,087,307	12,347,344	72,358,671	1,260,798
1830	70,876,920	49,575,099	52,524,873	13,145,857	73,849,508	1,191,776
1831	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583	1,267,847
1832	101,029,266	75,327,688	61,726,529	19,794,074	87,176,943	1,439,450
1833	108,118,311	83,470,067	69,950,856	17,577,876	90,140,433	1,606,151
1834	126,521,332	86,973,147	80,623,662	21,636,553	104,336,973	1,758,907
1835	149,895,742	122,007,974	100,453,481	14,756,321	121,693,577	1,824,940
1836	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040	1,882,103
1837	140,989,217	113,310,571	94,280,895	17,162,232	117,419,376	1,896,686
1838	113,717,404	86,552,598	95,560,880	9,417,690	108,486,616	1,995,640
1839	162,092,132	145,870,816	101,625,533	10,626,140	121,028,416	2,096,380
1840	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946	2,180,764
1841	127,946,177	114,776,309	103,636,236	8,181,235	121,851,803	2,130,744
1842	100,162,087	87,996,318	91,799,242	8,078,753	104,691,534	2,092,391
1843 (9 months ending June 30) ..	64,753,799	37,294,129	77,686,354	5,139,335	84,346,480	2,158,603
1844	108,435,035	96,390,548	99,531,774	6,214,058	111,200,046	2,220,095
1845	117,254,564	105,599,541	98,455,330	7,584,781	114,646,606	2,417,002
1846	121,691,797	110,048,859	101,718,042	7,865,206	113,488,516	2,562,055
1847	146,545,638	116,257,595	150,574,814	6,166,754	158,648,622	2,839,046
1848	154,998,928	140,651,902	130,203,709	7,986,802	154,032,131	3,154,042
1849	147,857,439	133,565,108	131,710,081	8,641,091	145,755,820	3,334,015
1850	178,136,318	164,032,033	134,900,233	9,475,493	151,898,720	3,535,454

Statement exhibiting the value of dutiable merchandise re-exported annually from 1821 to 1850, inclusive, and showing, also, the value re-exported from warehouses under the act of August 6, 1846.

Years.	Dutiable value of merchandise re-exported.	Value re-exported from warehouses.
1821.....	\$10,537,731	.....
1822.....	11,101,306	.....
1823.....	19,846,873	.....
1824.....	17,222,075	.....
1825.....	22,704,803	.....
1826.....	19,404,504	.....
1827.....	15,617,986	.....
1828.....	13,167,339	.....
1829.....	11,427,401	.....
1830.....	12,067,162	.....
1831.....	12,434,483	.....
1832.....	18,448,857	.....
1833.....	12,411,969	.....
1834.....	10,879,520	.....
1835.....	7,743,655	.....
1836.....	9,232,867	.....
1837.....	9,406,043	.....
1838.....	4,466,384	.....
1839.....	5,007,698	.....
1840.....	5,805,809	.....
1841.....	4,228,181	.....
1842.....	4,884,454	.....
1843.....	3,456,572	.....
1844.....	3,962,508	.....
1845.....	5,171,731	.....
1846.....	5,522,577	.....
1847, 5 months, to November 30.....	\$2,333,527	.....
1847, 7 months, to June 30.....	2,020,380	.....
1848.....	4,353,907	\$651,170
1849.....	6,576,499	2,869,941
1850.....	6,625,276	3,692,363
1850.....	7,376,361	5,261,291
Total in 30 years.....	301,092,531	12,474,765
Average per annum.....	10,036,417	*3,461,329

* From warehouses in three years and seven months.

TREASURY DEPARTMENT,
Register's Office, December 10, 1850.

M. NOURSE, Acting Register.

No. 7.

Stat ment showing the value of goods remaining in warehouses at the close of each quarter, from the 30th of September, 1847, to the 30th of June, 1850, as exhibited by the quarterly returns of the collectors of the customs, under the provisions of the act of the 6th of August, 1846; and also the amount of duties payable thereon.

Periods ending—	Goods remaining in warehouses.	
	Value.	Duties.
September 30, 1847.....	\$3,618,758	\$1,264,624 55
December 31, 1847.....	4,863,591	1,524,887 16
March 31, 1848.....	5,291,179	1,669,067 39
June 30, 1848.....	6,272,275	1,936,464 00
September 30, 1848.....	5,419,676	1,649,182 85
December 31, 1848.....	7,201,246	2,152,544 50
March 31, 1849.....	5,450,593	1,702,639 37
June 30, 1849.....	7,830,010	2,501,394 35
September 30, 1849.....	6,021,627	1,927,754 72
December 31, 1849.....	6,163,151	1,997,536 75
March 31, 1850.....	5,600,318	2,009,165 33
June 30, 1850.....	8,247,055	3,077,129 80
Total.....	71,979,479	23,412,390 77
Average quarterly value.....	5,998,290	1,951,032 56

TREASURY DEPARTMENT,
December 10, 1850.

TOWNSEND HAINES, Register.

No. 8.

Statement exhibiting the value of hempen goods imported annually, from 1821 to 1850, inclusive.

Years ending—	Manufactures of hemp.						Total value.
	Sail duck.	Sheeting, brown and white.	Ticklenburgs, osnaburgs, and burlaps.	Cotton bagging.		Other manufactures of hemp.	
				Square yards.	Value.		
September 30, 1821.....	\$894,276	\$226,174					\$1,120,450
1822.....	1,524,486	332,842					1,857,328
1823.....	1,024,180	472,826					1,497,006
1824.....	990,017	673,735	\$37,338	893,775	\$111,436	\$60,618	1,873,144
1825.....	677,151	405,739	381,063	4,470,775	637,023	33,408	2,134,384
1826.....	856,474	470,705	411,667	2,204,822	274,973	48,909	2,062,728
1827.....	766,310	336,124	353,826	3,346,427	366,913	60,293	1,883,466
1828.....	1,091,749	352,483	604,674	3,667,121	408,626	43,052	2,500,584
1829.....	362,333	247,865	531,709	2,729,835	274,073	52,505	1,468,485
1830.....	317,347	250,237	563,665	688,015	69,126	133,103	1,333,478
1831.....	470,030	351,499	514,645	207,906	18,966	122,009	1,477,149
1832.....	776,191	346,027	366,320	803,489	87,966	84,114	1,660,618
1833.....	860,323	327,518	648,891	1,421,185	158,681	40,622	2,036,035
1834.....	720,780	400,000	300,000	1,962,920	237,260	21,955	1,679,995
1835.....	828,826	426,942	337,011	7,054,789	924,036	39,032	2,555,847
1836.....	662,652	555,141	392,194	13,203,095	1,701,451	54,459	3,365,897
1837.....	540,421	541,771	384,716	3,431,675	429,251	55,467	1,951,626
1838.....	683,070	325,345	362,725	1,670,337	173,325	47,292	1,591,757
1839.....	760,199	535,789	483,269	2,093,693	220,023	97,436	2,096,716
1840.....	615,723	261,173	329,054	2,986,075	310,211	71,994	1,588,155
1841.....	904,493	325,167	539,772	6,786,889	723,678	73,271	2,566,381
1842.....	516,880	110,782	187,006	4,855,255	421,824	37,042	1,273,534
Nine months to June 30, 1843.....	236,965	83,503	58,699	1,410,628	105,493	41,842	526,502

Year to June 30, 1844.....	350,317	200,215	236,736	1,625,868	153,094	63,067	1,003,429
1845.....	272,031	106,730	195,471	1,551,044	117,331	205,7~2	897,345
1846.....	217,162	64,010	278,309	79,965	5,972	201,211	766,664
1847.....	205,593	60,066	223,969	123,189	10,396	184,856	684,830
1848.....	280,518	49,546	195,157	298,918	27,525	105,329	658,075
1849.....	125,783	52,353	119,217	1,453,248	121,368	101,053	519,774
1850.....	68,386	13,670	67,364	2,914,304	251,905	187,121	588,446

TREASURY DEPARTMENT,
Register's Office, December 10, 1850.

TOWNSEND HAINES, *Register.*

No. 9.

Statement exhibiting the quantity and value of hemp and cordage imported annually, from 1821 to 1850, inclusive.

Years ending	HEMP AND CORDAGE.						Total value.
	Hemp, unmanufactured.		Cordage, tarred, and cables.		Cordage, untarred, and yarn.		
	Cwt.	Value.	Pounds.	Value.	Pounds.	Value.	
September 30.....1821.....	86, 192	\$510, 489	931, 697	\$107, 867	.....	.....	\$618, 356
.....1822.....	178, 503	1, 054, 764	1, 725, 142	147, 321	.....	.....	1, 202, 085
.....1823.....	115, 735	674, 454	1, 424, 900	122, 277	.....	.....	796, 731
.....1824.....	94, 846	485, 075	489, 877	19, 170	49, 230	\$4, 923	509, 168
.....1825.....	76, 817	431, 787	858, 138	42, 646	105, 086	10, 393	484, 826
.....1826.....	88, 116	551, 757	1, 505, 167	77, 186	119, 107	7, 413	636, 356
.....1827.....	100, 566	635, 854	1, 127, 109	56, 162	85, 236	6, 339	698, 355
.....1828.....	161, 604	1, 075, 243	2, 164, 096	109, 454	81, 629	6, 744	1, 191, 441
.....1829.....	95, 195	655, 935	1, 848, 254	97, 436	109, 775	8, 868	762, 239
.....1830.....	30, 782	200, 338	1, 437, 735	71, 291	152, 826	8, 114	279, 743
.....1831.....	51, 909	295, 706	684, 507	33, 522	105, 725	6, 344	335, 572
.....1832.....	150, 739	866, 865	2, 459, 391	116, 389	79, 129	3, 999	937, 253
.....1833.....	94, 026	470, 973	3, 012, 738	142, 538	148, 509	10, 543	624, 054
.....1834.....	102, 211	514, 743	3, 395, 598	147, 805	160, 727	6, 759	669, 307
.....1835.....	102, 163	528, 981	2, 157, 071	81, 594	152, 551	5, 766	616, 341
.....1836.....	147, 190	815, 558	1, 866, 773	82, 561	147, 613	5, 984	904, 103
.....1837.....	84, 965	483, 792	754, 582	34, 108	262, 655	12, 180	530, 080
.....1838.....	81, 391	512, 506	1, 441, 464	75, 142	194, 914	9, 917	597, 565
.....1839.....	87, 461	607, 766	1, 881, 152	106, 902	30, 901	2, 331	716, 999
.....1840.....	93, 788	686, 777	1, 480, 932	89, 504	379, 014	13, 434	789, 715
.....1841.....	72, 962	561, 039	1, 813, 045	112, 995	1, 408, 247	68, 936	742, 970
.....1842.....	39, 730	267, 849	1, 019, 740	66, 548	390, 806	19, 491	353, 888
9 months, to June 30, 1843.....	36, 269	228, 882	381, 012	26, 570	258, 643	6, 826	262, 278
Year, to June 30,....1844.....	50, 752	262, 365	1, 124, 526	68, 349	319, 829	14, 817	345, 531
.....1845.....	28, 155	145, 209	1, 114, 839	67, 209	415, 963	22, 391	234, 809

1846.....	31,131	180,281	805,509	47,289	825,828	38,618	266,188
1847.....	9,545	56,377	763,655	46,711	388,727	20,881	123,969
1848.....	27,157	187,905	3,138,920	223,904	287,874	15,622	427,431
1849.....	86,892	491,633	1,887,482	129,120	252,271	17,290	638,043
1850.....	85,394	579,814	2,040,091	139,751	1,884,400	117,626	837,191

TREASURY DEPARTMENT, *Register's Office*, December 10, 1850.

TOWNSEND HAINES, *Register*.

No. 10.

Statement exhibiting the value of certain articles imported during the years ending on the 30th of June, 1844, 1845, 1846, 1848, 1849, and 1850, (after deducting the re-exportations;) and the amount of duty which accrued on each during the same periods, respectively.

Articles.	1844.		1845.		1846.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woollens.....	\$9,408,279	\$3,313,495	\$10,504,423	\$3,731,014	\$9,935,925	\$3,480,797
Cottons.....	13,236,830	4,850,731	13,360,729	4,908,272	12,857,422	4,865,483
Hempen goods.....	865,427	213,862	801,661	198,642	696,888	138,394
Iron, and manufactures of.....	2,395,760	1,607,113	4,075,142	2,415,003	3,660,581	1,629,581
Sugar.....	6,897,245	4,597,093	4,049,708	2,555,075	4,397,239	2,713,866
Hemp, unmanufactured.....	261,913	101,338	140,372	55,122	180,221	62,282
Salt.....	892,112	654,881	883,359	678,069	748,566	509,244
Coal.....	203,681	133,845	187,962	130,221	336,691	254,149
Total.....	34,161,247	15,472,358	34,003,356	14,671,418	32,813,533	13,653,796

No. 10—Continued

Articles.	1848.		1849.		1850.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woollens.....	\$15,061,102	\$4,196,007	\$13,505,720	\$3,726,989	\$16,900,916	\$4,682,457
Cottons.....	17,205,417	4,166,673	15,182,518	3,769,294	19,685,936	4,898,475
Hempen goods.....	606,900	121,380	460,395	92,067	520,232	104,046
Iron, and manufactures of.....	7,060,470	2,118,141	9,189,743	2,756,923	16,232,013	4,896,604
Sugar.....	8,775,223	2,632,567	7,576,303	2,272,891	6,332,068	1,899,620
Hemp, unmanufactured.....	180,335	54,100	478,232	143,470	574,783	172,435
Salt.....	1,027,656	205,531	1,424,529	284,906	1,227,518	245,504
Coal.....	426,997	128,099	387,370	116,211	361,855	108,557
Total.....	50,344,100	13,622,498	48,204,750	13,162,751	61,835,321	16,980,698

TREASURY DEPARTMENT, *Register's Office, December 2, 1850.*

TOWNSEND HAINES, *Register.*

No. 11.

	COTTON.				Average price per pound.
	Sea Island.	Other.	Total.	Value.	
	Pounds.	Pounds.	Pounds.		
1821.....	11,344,066	113,549,339	124,893,405	\$20,157,484	<i>Cents.</i> 16.2
1822.....	11,250,635	133,424,460	144,675,095	24,035,058	16.6
1823.....	12,136,688	161,586,582	173,723,270	20,445,529	11.8
1824.....	9,525,722	132,843,941	142,369,663	21,947,401	15.4
1825.....	9,665,278	166,784,629	176,449,907	36,846,649	20.9
1826.....	5,972,852	198,562,563	204,535,415	25,025,214	12.2
1827.....	15,140,798	279,169,317	294,310,115	29,359,545	10
1828.....	11,288,419	199,302,044	210,590,463	22,487,229	10.7
1829.....	12,833,307	252,003,879	264,837,186	26,575,311	10
1830.....	8,147,165	290,311,937	298,459,102	29,674,883	9.9
1831.....	8,311,762	268,668,022	276,979,784	25,289,492	9.1
1832.....	8,743,373	313,471,749	322,215,122	31,724,682	9.8
1833.....	11,142,987	313,555,617	324,698,604	36,191,105	11.1
1834.....	8,085,937	376,631,970	384,717,907	49,448,402	12.8
1835.....	7,752,736	379,606,256	387,358,992	64,961,302	16.8
1836.....	7,849,597	415,781,710	423,631,307	71,284,925	16.8
1837.....	5,286,971	438,924,566	444,211,537	63,240,102	14.2
1838.....	7,286,340	588,665,957	595,952,297	61,556,811	10.3
1839.....	5,107,404	408,516,808	413,624,212	61,238,982	14.8
1840.....	6,779,669	735,161,392	743,941,061	63,870,307	8.5
1841.....	6,237,424	523,966,676	530,204,100	54,330,341	10.2
1842.....	7,254,039	577,462,918	584,717,017	47,593,464	8.1
1843.....	7,515,079	784,782,027	792,297,106	49,119,806	6.2
1844.....	6,099,076	657,534,379	663,633,455	54,063,501	8.1
1845.....	9,389,625	863,516,371	872,905,996	51,739,643	5.92
1846.....	9,388,533	538,169,522	547,558,055	42,767,341	7.51
1847.....	6,293,973	520,925,985	527,219,958	53,415,848	10.34
1848.....	7,724,148	806,550,283	814,274,431	61,998,294	7.613
1849.....	11,969,259	1,014,633,010	1,026,602,269	66,396,967	6.4
1850.....	8,236,463	627,145,141	635,381,604	71,984,616	11.3

TREASURY DEPARTMENT,
Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

Statement of the coinage of the mint and branch mints of the United States, from the commencement of their operations until October 31, 1850.

1. MINT OF THE UNITED STATES AT PHILADELPHIA.

Periods.	GOLD COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Quarter eagles.	Gold dollars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1793)					
1794)		2,795	8,707		
1795)					
1796		6,934	6,196	963	
1797		8,323	3,609	859	
1798		7,974	24,867	614	
1799		17,483	7,451	480	
1800		25,965	11,622		
1801		29,254	26,006		
1802		15,090	53,176	2,612	
1803		8,979	33,506	423	
1804		9,795	30,475	3,327	
1805			33,183	1,781	
1806			64,093	1,616	
1807			84,093	6,812	
1808			55,578	2,710	
1809			33,875		
1810			100,287		
1811			99,581		
1812			58,087		
1813			95,428		
1814			15,454		
1815			635		
1816					
1817					
1818			48,568		
1819			51,723		
1820			263,806		
1821			34,641	6,448	
1822			17,796		
1823			14,485		
1824			17,340	2,600	
1825			29,060	4,434	
1826			18,069	760	
1827			21,913	2,800	
1828			28,029		
1829			57,442	3,403	
1830			126,351	4,540	
1831			140,594	4,520	
1832			157,487	4,400	
1833			193,630	4,160	
1834			732,169	117,370	
1835			371,534	131,402	
1836			553,147	547,986	
1837			27,121	45,080	

MINT OF THE UNITED STATES AT PHILADELPHIA—Continued

Periods.	GOLD COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Quarter eagles.	Gold dollars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1838.....	7,200	286,583	47,030	.....
1839.....	38,248	118,143	27,021	.....
1840.....	47,338	137,382	18,859	.....
1841.....	63,131	15,833	.....	.....
1842.....	81,507	27,578	2,823	.....
1843.....	75,462	611,205	100,546	.....
1844.....	6,361	340,370	6,784	.....
1845.....	26,153	417,099	91,051	.....
1846.....	20,095	395,942	21,598	.....
1847.....	862,264	919,781	29,814	.....
1848.....	145,484	260,775	8,886	.....
1849.....	653,618	133,070	23,294	688,567
1850—to October 1.....	784,270	291,451	64,491	180,603	309,055
Total.....	784,270	2,450,904	7,662,091	1,460,409	997,622

No. 12—Continued.

MINT OF THE UNITED STATES AT PHILADELPHIA—Continued.

Periods.	SILVER COINAGE.				
	Dollars.	Half dollars.	Quarter dollars	Dimes.	Half dimes.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1793 }					
1794 }	204,791	323,144			86,416
1795 }					
1796 }	72,920	3,918	5,894	22,135	10,230
1797 }	7,776		252	25,261	44,527
1798 }	327,536			27,550	
1799 }	423,515				
1800 }	220,920			21,760	24,000
1801 }	54,454	30,289		34,640	33,910
1802 }	41,650	29,890		10,975	13,010
1803 }	63,064	31,715		33,040	37,850
1804 }	19,570	156,519	6,738	8,265	
1805 }	321	211,722	121,394	120,780	15,600
1806 }		839,576	206,124		
1807 }		1,051,576	220,613	165,000	
1808 }		1,368,600			
1809 }		1,405,810		44,710	
1810 }		1,276,276		6,355	
1811 }		1,203,644		65,180	
1812 }		1,628,059			
1813 }		1,241,903			
1814 }		1,039,075		421,500	
1815 }			69,232		
1816 }		47,150	20,003		
1817 }		1,215,567			
1818 }		1,960,322	361,174		
1819 }		2,208,000	144,000		
1820 }		751,122	127,444	942,587	
1821 }		1,305,797	216,851	1,186,512	
1822 }		1,559,573	64,080	100,000	
1823 }		1,604,200	17,800	440,000	
1824 }		3,504,954			
1825 }		2,943,166	168,000	510,000	
1826 }		4,004,180			
1827 }		5,493,400	4,000	1,215,000	
1828 }		3,075,200	102,000	125,000	
1829 }		3,712,156		770,000	1,230,000
1830 }		4,764,800		510,000	1,240,000
1831 }		5,873,660	398,000	771,350	1,242,700
1832 }		4,797,000	320,000	522,500	965,000
1833 }		5,206,000	156,000	485,000	1,370,000
1834 }		6,412,004	286,000	635,000	1,480,000
1835 }		5,352,006	1,952,000	1,410,000	2,760,000
1836 }	1,000	6,516,200	472,000	1,190,000	1,900,000
1837 }		3,629,820	252,400	1,042,000	2,276,000
1838 }		3,546,000	812,000	1,992,500	2,255,000
1839 }	300	3,334,561	491,146	1,053,115	1,069,150
1840 }	61,005	1,435,008	183,127	1,358,580	1,344,085
1841 }	173,000	310,000	120,000	1,622,500	1,150,000
1842 }	184,618	2,012,764	88,000	1,887,500	815,000
1843 }	165,100	3,844,000	645,600	1,370,000	1,165,000
1844 }	20,000	1,766,000	421,200	72,500	430,000
1845 }	24,500	559,000	922,000	1,755,000	1,564,000
1846 }	110,600	2,210,000	510,000	31,300	27,000
1847 }	140,750	1,156,000	734,000	245,000	1,274,000
1848 }	15,000	580,000	146,000	451,500	664,000
1849 }	62,600	1,252,000	340,000	839,000	1,309,000
1850—to Oct. 31	7,500	227,000	124,000	1,641,500	665,000
Total	2,405,490	110,160,326	11,254,102	27,182,095	28,464,478

MINT OF THE UNITED STATES AT PHILADELPHIA—Continued.

Periods.	COPPER COINAGE.		TOTAL.				
	Cents.	Half cents.	Pieces coined.	Value of gold.	Value of silver.	Value of copper.	Value of coinage.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Number.</i>				
1793 }	1,066,033	142,534	1,834,420	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1794 }							
1795 }							
1796	974,700	115,480	1,219,370	102,727 50	79,077 50	10,324 40	192,129 40
1797	897,510	107,048	1,095,165	103,422 50	12,591 45	9,510 34	125,524 29
1798	979,700		1,368,241	205,610 00	330,291 00	9,797 00	545,698 00
1799	904,585	12,167	1,365,681	213,285 00	423,515 00	9,106 63	645,906 68
1800	2,822,175	211,530	3,337,972	317,760 00	224,296 00	29,279 40	571,335 40
1801	1,362,837		1,571,390	422,570 00	74,758 00	13,628 37	510,956 37
1802	3,435,100	14,366	3,615,869	423,310 00	58,343 00	34,422 83	516,075 83
1803	2,471,353	97,900	2,780,830	258,377 50	87,118 00	25,203 03	370,698 53
1804	756,838	1,055,312	2,046,839	258,642 50	100,340 50	12,844 94	371,827 94
1805	941,116	814,464	2,260,361	170,367 50	149,388 50	13,483 48	333,239 48
1806	348,000	356,000	1,815,409	324,505 00	471,319 00	5,260 00	801,084 00
1807	727,221	476,000	2,731,345	437,495 00	597,448 75	9,652 21	1,044,595 96
1808	1,109,000	400,000	2,935,888	284,665 00	684,300 00	13,090 00	982,055 00
1809	222,867	1,154,572	2,861,834	169,375 00	707,376 00	8,001 53	884,752 53
1810	1,458,500	215,000	3,056,418	501,435 00	638,773 50	15,660 00	1,155,868 50
1811	218,025	63,140	1,649,570	497,905 00	608,340 00	2,495 95	1,108,740 95
1812	1,075,500		2,761,646	290,435 00	814,029 50	10,755 00	1,115,219 50
1813	418,000		1,755,331	477,140 00	620,951 50	4,180 00	1,102,271 50
1814	357,830		1,833,859	77,270 00	561,687 50	3,578 30	642,535 80
1815			69,867	3,175 00	17,308 00		20,483 00
1816	2,820,982		2,888,135		28,575 75	28,209 82	56,785 57
1817	3,948,400		5,163,967		\$07,783 50	39,484 00	647,267 50
1818	3,167,000		5,537,084	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819	2,671,000		5,074,723	258,615 00	1,140,000 00	26,710 00	1,435,325 00
1820	4,407,550		6,492,509	1,319,030 00	501,650 70	44,075 50	1,864,786 20

1821	389,000		3,139,249	189,325 00	825,762 45	3,890 00	1,018,977 43
1822	2,072,339		3,813,788	88,980 00	805,806 50	20,723 39	915,500 89
1823			2,166,483	72,425 00	895,550 00		967,975 00
1824	1,262,000		4,786,894	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825	1,461,100	63,000	5,178,760	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826	1,517,425	234,000	5,774,434	92,245 00	2,002,090 00	16,344 25	2,110,679 25
1827	2,357,732		9,097,845	131,565 00	2,869,200 00	23,577 32	3,024,342 32
1828	2,260,624	606,000	6,196,853	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829	1,414,500	487,000	7,674,501	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830	1,711,500		8,357,191	643,105 00	2,495,400 00	17,115 00	3,155,620 00
1831	3,359,260	2,200	11,792,284	714,270 00	3,175,600 00	33,603 60	3,923,473 60
1832	2,362,000		9,128,387	798,435 00	2,579,000 00	28,620 00	3,401,055 00
1833	2,739,000	154,000	10,307,790	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834	1,855,100	120,000	11,637,643	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835	3,878,400	141,000	15,996,342	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836	2,111,000	898,000	13,719,333	4,185,700 00	3,606,100 00	23,100 00	7,764,900 00
1837	5,558,300		13,010,721	1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838	6,370,200		15,336,518	1,622,515 00	2,293,000 00	63,702 00	3,979,217 00
1839	3,128,661		9,260,345	1,040,747 50	1,949,136 00	31,286 61	3,021,170 11
1840	2,462,700		7,053,084	1,207,437 50	1,028,603 00	24,627 00	2,260,667 50
1841	1,597,367		5,051,831	710,475 00	577,750 00	15,973 67	1,304,198 67
1842	2,383,390		7,483,180	960,017 50	1,442,500 00	23,833 90	2,426,351 40
1843	2,428,320		10,405,233	4,062,010 00	2,443,750 00	24,283 20	6,530,043 20
1844	2,397,752		5,460,967	1,782,420 00	1,037,050 00	23,977 52	2,843,447 52
1845	3,894,804		9,283,607	2,574,652 50	803,200 00	38,948 04	3,416,800 54
1846	4,120,800		7,447,335	2,234,655 00	1,347,580 00	41,208 00	3,623,443 00
1847	6,183,669		11,545,278	13,296,080 00	990,450 00	61,836 69	14,348,366 69
1848	6,415,799		8,691,444	2,780,930 00	420,050 00	64,157 99	3,265,137 99
1849	4,178,500	39,864	9,519,513	7,948,332 00	922,950 00	41,984 32	8,913,266 32
1850—to October 31	3,136,917	39,812	7,471,599	19,682,927 50	342,400 00	31,568 23	20,063,895 73
Total	124,569,981	7,520,389	324,912,157	83,153,539 50	64,440,611 90	1,283,301 75	148,877,453 15

No. 12—Continued.

2. BRANCH MINT AT NEW ORLEANS.

Periods.	GOLD COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Quarter eagles.	Gold dollars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1838.....					
1839.....				17,346	
1840.....			32,500	26,200	
1841.....		4,500	6,350	7,180	
1842.....		27,300	16,400	19,800	
1843.....		175,162	179,075	290,002	
1844.....		118,700	364,600		
1845.....		47,500	41,000		
1846.....		81,780	58,000	66,000	
1847.....		51,500	12,000	124,000	
1848.....		35,850			
1849.....		23,900			215,000
1850—to October 31....	97,500	57,500		82,000	
Total	97,500	1,143,592	769,925	632,523	215,000

BRANCH MINT AT NEW ORLEANS—Continued.

Periods.	SILVER COINAGE.				
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1838.....				205,000	35,000
1839.....		115,000		690,000	460,000
1840.....		815,000	426,100	1,241,000	909,000
1841.....		367,000	452,500	2,007,500	815,000
1842.....		957,000	769,000	1,950,000	350,000
1843.....		2,268,000	518,000	150,000	
1844.....		2,005,000	740,000		220,000
1845.....		2,094,000		230,000	
1846.....	59,000	2,304,000			
1847.....		2,584,000	368,000		
1848.....		3,180,000			600,000
1849.....		2,310,000		300,000	140,000
1850—to October 31....	40,000	1,898,000	312,000	440,000	500,000
Total	99,000	20,897,000	3,585,600	7,213,500	4,029,000

No. 12—Continued.

TOTAL OF NEW ORLEANS BRANCH MINT.

Periods.	Pieces coined.	Value of gold.	Value of silver.	Value of coinage.
	<i>Number.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
1838	240,000	.....	22,250	22,250
1839	1,282,346	43,365	149,500	192,865
1840	3,449,800	228,000	683,575	911,575
1841	3,660,030	94,700	538,125	632,825
1842	4,089,500	404,500	883,250	1,287,750
1843	3,580,139	3,371,000	1,278,500	4,649,500
1844	3,448,300	3,010,000	1,198,500	4,208,500
1845	2,412,500	680,000	1,070,000	1,750,000
1846	2,568,780	1,272,800	1,211,000	2,483,800
1847	3,659,500	6,085,000	1,384,000	7,469,000
1848	3,815,850	358,500	1,620,000	1,978,500
1849	2,988,900	454,000	1,192,000	1,646,000
1850—to October 31.....	3,427,000	2,730,000	1,136,000	3,866,000
Total	38,622,645	18,731,865	12,366,700	31,093,565

No. 12—Continued.

3. BRANCH MINT AT CHARLOTTE, NORTH CAROLINA.

Periods.	Gold coinage.			Total.	
	Half eagles.	Quarter eagles.	Dollars.	Pieces coined.	Value of coinage.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Number.</i>	<i>Dollars.</i>
1838.....	12,886	7,894	.....	20,780	84,165 00
1839.....	23,467	18,173	.....	41,640	162,767 50
1840.....	18,994	12,834	.....	31,828	127,055 00
1841.....	21,467	10,281	.....	31,748	133,037 50
1842.....	27,480	8,642	.....	36,122	159,005 00
1843.....	44,353	26,096	.....	70,449	287,005 00
1844.....	23,631	11,622	.....	35,253	147,210 00
1845.....	.....	.....	.....	.....	.....
1846.....	12,995	4,808	.....	17,803	76,995 00
1847.....	84,151	23,226	.....	107,377	478,820 00
1848.....	64,472	16,788	.....	81,260	364,330 00
1849.....	64,823	10,220	11,634	86,677	361,299 00
1850 to October 31	46,905	9,148	6,966	63,019	264,361 00
Total....	445,624	159,732	18,600	623,956	2,646,050 00

4. BRANCH MINT AT DAHLONEGA, GEORGIA.

Periods.	Gold coinage.			Total.	
	Half eagles.	Quarter eagles.	Dollars.	Pieces coined.	Value of coinage.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Number.</i>	<i>Dollars.</i>
1838.....	20,583	.....	.....	20,583	102,915 00
1839.....	18,939	13,674	.....	32,613	128,880 00
1840.....	23,896	3,532	.....	27,428	128,310 00
1841.....	30,695	4,164	.....	34,859	163,885 00
1842.....	59,608	4,643	.....	64,251	309,647 50
1843.....	98,450	36,209	.....	134,659	582,772 50
1844.....	89,054	17,332	.....	106,386	488,600 00
1845.....	90,629	19,460	.....	110,089	501,795 00
1846.....	80,294	19,303	.....	99,597	449,727 50
1847.....	64,405	15,784	.....	80,189	361,485 00
1848.....	47,465	13,771	.....	61,236	271,752 50
1849.....	39,036	10,945	21,588	71,569	244,130 50
1850 to October 31	37,334	9,175	7,158	53,667	216,765 50
Total....	700,388	167,992	28,746	897,126	3,950,666 00

No. 12—Continued.

Summary statement of the coinage of the mint and branches to October 31, 1850, inclusive.

Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	
		Value.	Value.	Value.	Pieces.	Value.
Philadelphia.....	1793	\$83,153,539 50	\$64,440,611 90	\$1,283,301 75	324,912,157	\$148,877,453 15
New Orleans.....	1838	18,731,865 00	12,366,700 00	.....	38,622,645	31,098,565 00
Charlotte.....	1838	2,646,050 00	.....	.....	623,956	2,646,050 00
Dahlonega.....	1838	3,950,666 00	.....	.....	897,126	3,950,666 00
Total.....	.....	108,482,120 50	76,807,311 90	1,283,301 75	365,055,884	186,572,734 15

No. 13.

Statement of the amount of gold deposited at the mint of the United States and its branches, from mines in the United States, to October 31, 1850.

1—DEPOSITED AT THE UNITED STATES MINT

Periods.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Various sources.	Total.
1824.....		\$5,000								\$5,000
1825.....		17,000								17,000
1826.....		20,000								20,000
1827.....		21,000								21,000
1828.....		46,000								46,000
1829.....	\$2,500	134,000	\$3,500							140,000
1830.....	21,000	204,000	26,000	\$212,000						466,000
1831.....	26,000	294,000	22,000	176,000	\$1,000				\$1,000	520,000
1832.....	34,000	458,000	45,000	140,000	1,000					678,000
1833.....	104,000	475,000	66,000	216,000	7,000					868,000
1834.....	62,000	380,000	38,000	415,000	3,000					848,000
1835.....	60,480	263,500	42,400	319,900	100				12,200	698,500
1836.....	62,000	148,100	55,200	201,400	300					467,000
1837.....	52,100	116,900	29,400	83,600						282,000
1838.....	55,000	66,000	13,000	36,000	1,500				200	171,700
1839.....	57,600	53,500	6,300	20,300	300	\$500				138,500
1840.....	38,995	36,804	5,319	91,113	104	4,431				176,766
1841.....	25,736	76,431	3,440	139,796	1,212	1,863				248,478
1842.....	42,163	61,629	223	150,276		5,579			13,717	273,587
1843.....	48,148	62,873	5,099	56,619	2,788	4,786			415	180,728
1844.....	40,595	194,917	11,856	30,739	2,240	12,298			2,377	295,022
1845.....	\$6,783	365,886	5,886	17,325	3,202	6,472			4,323	489,982
1846.....	55,538	286,105	100,641	13,601	2,642	7,542				466,069
1847.....	67,736	99,491	1,102	10,547	2,511	2,022				183,409
1848.....	57,886	109,034	19,228	3,370	3,497	3,670	\$682	\$44,177		241,544
1849.....	129,382	102,688	4,309	10,525	2,738	2,977	32,889	5,481,439	144	5,767,092
1850, 10 months.	65,576	40,558	759	4,938	307	1,178	5,392	22,671,083	326	22,789,817
Total....	1,197,838	4,138,416	504,162	2,349,049	35,442	53,318	38,963	28,196,699	34,707	36,548,594

No. 13—Continued.

2.—DEPOSITED AT THE BRANCH MINT, NEW ORLEANS.

Periods.	Virginia	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Various sources.	Total.
1838			\$150	\$368						\$518
1839				6,997					\$1,253	8,255
1840				211		\$480			2,355	3,046
1841			39			1,778				1,817
1842				1,732		1,126				2,858
1843				11,042		7,665				18,707
1844			425	6,439	\$111	17,188				24,163
1845			10,257	1,620	1,395	17,181				30,453
1846		\$741	3,148	8,154		10,171				22,214
1847			287	801	266	6,314				7,668
1848			1,488	2,317	947	6,717		\$1,124		12,593
1849			423			4,062		669,921	2,783	677,189
1850, 10 months.						3,560		2,940,310		2,943,870
Total		741	16,217	39,681	2,719	76,242		3,611,353	6,396	3,753,351

No. 13—Continued.

3.—DEPOSITED AT THE BRANCH MINT, DAHLONEGA, GEORGIA.

Periods.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Various sources.	Total.
1838		\$2,058	\$3,087	\$95,198	\$1,029	\$1,543				\$102,915
1839		2,577	3,766	119,366	1,288	1,883				128,880
1840		2,566	3,849	118,688	1,283	1,924				128,310
1841		3,276	4,914	151,600	1,638	2,457				163,885
1842		6,192	9,288	286,428	3,096	4,644				309,648
1843		11,654	17,481	539,070	5,827	8,740				582,772
1844		9,772	14,658	451,955	4,886	7,329				488,600
1845		10,034	15,051	464,168	5,017	7,525				501,795
1846		8,994	13,491	416,000	4,497	6,745				449,727
1847		7,228	9,842	335,880	3,614	4,921				361,485
1848		5,434	8,151	251,376	2,717	4,075				271,753
1849		4,882	7,323	225,824	2,441	3,661				244,131
1850, 10 months.		4,320	5,400	174,320	1,020	1,620		\$30,025		216,765
Total....		78,987	116,301	3,629,873	38,413	57,067		30,025		3,950,666

No. 13—Continued.

4.—DEPOSITED AT THE BRANCH MINT, CHARLOTTE, N. C.

Periods.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Various sources.	Total.
1838		\$106,179	\$25,520							\$131,699
1839		110,397	16,439							126,836
1840		120,630	6,955							127,585
1841		110,766	21,821							132,587
1842		168,682	5,725							174,407
1843		240,095	31,969							272,064
1844		156,990	10,360							167,350
1845										
1846		196,381								196,381
1847		319,657	25,152							344,809
1848		359,075	11,710							370,785
1849		378,223	12,509							390,732
1850, 10 months.		222,239	12,852							235,091
Total....		2,489,314	181,012							2,670,326

No. 13—Continued.

Summary statement of the deposits of domestic gold at the mint of the United States and branches to October 31, 1850.

Mints.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Various sources.	Total.
Philadelphia...	\$1, 197, 838	\$4, 138, 416	\$504, 162	\$2, 349, 049	\$35, 442	\$53, 318	\$38, 963	\$28, 196, 699	\$34, 707	\$36, 548, 594
New Orleans.....		741	16, 217	39, 681	2, 719	76, 242		3, 611, 355	6, 396	3, 753, 351
Charlotte.....		2, 489, 314	181, 012							2, 670, 326
Dahlonega.....		78, 987	116, 301	3, 629, 873	38, 413	57, 067		30, 025		3, 950, 666
Total....	1, 197, 838	6, 707, 458	817, 692	6, 018, 603	76, 574	186, 627	38, 963	31, 838, 079	41, 103	46, 942, 937

Expenses of the mint and branches to October 31, 1850.

PHILADELPHIA MINT.

Periods.	Expenditure.	Periods.	Expenditure.
1794.....	\$23,799 22	1824.....	\$29,469 76
1795.....	13,000 00	1825.....	19,631 64
1796.....	50,150 90	1826.....	34,068 27
1797.....	14,000 00	1827.....	40,588 86
1798.....	7,000 00	1828.....	29,282 35
1799.....	26,672 93	1829.....	34,265 00
1800.....	32,481 43	1830.....	32,430 00
1801.....	35,154 44	1831.....	85,328 13
1802.....	37,766 09	1832.....	101,495 00
1803.....	19,572 20	1833.....	51,134 22
1804.....	36,874 42	1834.....	73,340 00
1805.....	9,335 08	1835.....	182,956 00
1806.....	9,104 48	1836.....	322,600 00
1807.....	31,721 85	1837.....	211,242 58
1808.....	14,234 00	1838.....	121,215 22
1809.....	25,634 00	1839.....	128,319 17
1810.....	12,158 36	1840.....	127,029 30
1811.....	28,999 96	1841.....	76,401 94
1812.....	17,975 80	1842.....	87,782 87
1813.....	16,804 62	1843, to June 30.....	33,020 00
1814.....	11,988 17	1843-4.....	78,875 00
1815.....	23,644 44	1844-5.....	100,087 00
1816.....	45,379 85	1845-6.....	92,771 50
1817.....	38,500 00	1846-7.....	89,972 97
1818.....	42,603 33	1847-8.....	76,850 00
1819.....	36,975 00	1848-9.....	88,050 00
1820.....	31,850 00	1849-50, to October 31.....	184,909 45
1821.....	45,850 00		
1822.....	17,150 00	Total.....	3,303,660 92
1823.....	14,139 12		

Expenses of the mints—Continued.

Periods.	NEW ORLEANS MINT.	CHARLOTTE MINT.	DAHLONEGA MINT.
	Expenditure.	Expenditure.	Expenditure.
1837.....	\$7,679 60	.....	\$9,506 97
1838.....	87,113 48	\$16,836 30	19,920 55
1839.....	69,227 50	14,590 28	11,265 05
1840.....	63,674 18	13,875 17	10,490 70
1841.....	52,819 92	11,525 95	8,651 84
1842.....	49,769 07	11,070 86	9,831 38
1843.....	52,319 10	11,221 41	10,765 63
1844.....	58,541 04	10,471 95	10,580 63
1845.....	54,380 46	3,767 50	10,938 45
1846.....	52,129 69	7,839 53	12,753 93
1847.....	50,946 82	11,358 46	11,562 60
1848.....	54,037 90	11,238 56	10,531 50
1849.....	61,691 57	11,529 02	10,338 62
1850.....	64,867 09	8,638 16	8,668 20
Total.....	779,237 42	143,963 15	150,806 05

No. 15.

Statement exhibiting the amount of coin and bullion imported and exported annually, from 1821 to 1850, inclusive; and also the amount of importation over exportation, and of exportation over importation, during the same years.

Years ending	COIN AND BULLION.			
	Imported.	Exported.	Excess of	
			Importation over exporta- tion.	Exportation over importa- tion.
September 30.....1821....	\$8,064,890	\$10,478,059	.....	\$2,413,169
1822....	3,369,846	10,810,180	.....	7,440,334
1823....	5,097,896	6,372,987	.....	1,275,091
1824....	8,379,835	7,014,552	\$1,365,283	.....
1825....	6,150,765	8,797,055	.....	2,646,290
1826....	6,880,966	4,704,533	2,176,433	.....
1827....	8,151,130	8,014,880	136,250	.....
1828....	7,489,741	8,243,476	.....	753,735
1829....	7,403,612	4,924,020	2,479,592	.....
1830....	8,155,964	2,178,773	5,977,191	.....
1831....	7,305,945	9,014,931	.....	1,708,986
1832....	5,907,504	5,656,340	251,164	.....
1833....	7,070,368	2,611,701	4,458,667	.....
1834....	17,911,632	2,076,758	15,834,874	.....
1835....	13,131,447	6,477,775	6,653,672	.....
1836....	13,400,881	4,324,336	9,076,545	.....
1837....	10,516,414	5,976,249	4,540,165	.....
1838....	17,747,116	3,508,046	14,239,070	.....
1839....	5,595,176	8,776,743	.....	3,181,567
1840....	8,882,813	8,417,014	465,799	.....
1841....	4,988,633	10,034,332	.....	5,045,699
1842....	4,087,016	4,813,539	.....	726,523
9 months to June 30, 1843....	22,320,335	1,520,791	20,799,544	.....
Year to June 30....1844....	5,830,429	5,454,214	376,215	.....
1845....	4,070,242	8,606,495	.....	4,536,253
1846....	3,777,732	3,905,263	.....	127,536
1847....	24,121,289	1,907,739	22,213,550	.....
1848....	6,360,224	15,841,620	.....	9,481,396
1849....	6,651,240	5,404,648	1,246,592	.....
1850....	4,628,792	7,522,994	.....	2,894,202
Total.....	263,449,873	193,390,048	112,290,606	42,230,781

TREASURY DEPARTMENT,
Register's Office, December 2, 1850.

TOWNSEND HAINES, Register.

No. 16.

Statements exhibiting the quantity and value of wines, spirits, &c., imported annually, from 1843 to 1850, inclusive; and also showing the foreign cost per gallon under specific and ad valorem duties.

No. 1.—MADEIRA WINE.

Period of importation.	Gallons.	Value.	Average cost per gallon.	Duty.
9 months, ending June 30, 1843.....	3,949	\$9,075	\$2 29.8	Specific.
Year ending June 30, 1844.....	16,754	30,575	1 82.5	
Year ending June 30, 1845.....	101,176	145,237	1 43.5	
Year ending June 30, 1846.....	109,797	122,595	1 11.9	
5 months, ending November 30, 1846.	117,117	128,613	1 09.8	Ad valorem.
7 months, ending June 30, 1847.....	13,806	5,717	41.4	
Year ending June 30, 1848.....	44,634	21,630	48.4	
Year ending June 30, 1849.....	193,971	105,302	54.3	
Year ending June 30, 1850.....	303,125	150,096	49.51	

No. 2.—SHERRY WINE.

9 months, ending June 30, 1843.....	4,685	\$6,491	\$1 38.5	Specific.
Year ending June 30, 1844.....	18,665	23,418	1 25.4	
Year ending June 30, 1845.....	23,616	38,289	1 62.1	
Year ending June 30, 1846.....	26,538	41,761	1 57.0	
5 months, ending November 30, 1846.	14,543	26,194	1 79.5	Ad valorem.
7 months, ending June 30, 1847.....	77,521	56,061	72.3	
Year ending June 30, 1848.....	215,935	109,983	50.9	
Year ending June 30, 1849.....	170,794	128,510	75.2	
Year ending June 30, 1850.....	212,092	118,952	56.08	

No. 3.—SICILY WINE.

9 months, ending June 30, 1843.....	14,579	\$6,617	\$0 60.6	Specific.
Year ending June 30, 1844.....	31,180	15,000	48.1	
Year ending June 30, 1845.....	110,590	46,033	50.4	
Year ending June 30, 1846.....	209,131	74,000	35.4	
5 months, ending November 30, 1846.	21,281	8,933	42	Ad valorem.
7 months, ending June 30, 1847.....	92,631	24,230	26.2	
Year ending June 30, 1848.....	190,294	67,364	35.4	
Year ending June 30, 1849.....	130,851	32,231	24.6	
Year ending June 30, 1850.....	91,123	24,933	27.36	

No. 4.—PORT WINE, IN CASKS.

9 months ending June 30, 1843.....	33,593	\$25,714	\$0 66.6	Specific.
Year ending June 30, 1844.....	223,615	156,878	70.2	
Year ending June 30, 1845.....	260,593	162,358	62.3	
Year ending June 30, 1846.....	372,528	148,895	40	
5 months ending November 30, 1846..	80,991	62,851	77.6	Ad valorem.
7 months ending June 30, 1847.....	8,075	3,791	47	
Year ending June 30, 1848.....	501,123	170,134	34	
Year ending June 30, 1849.....	711,268	272,700	34.3	
Year ending June 30, 1850.....	626,211	305,454	48.77	

No. 16—Continued.

No. 5.—CLARET, IN CASKS.

Period of importation.	Gallons.	Value.	Average cost per gallon.	Duty.
9 months ending June 30, 1843.....	873, 895	\$134, 598	\$0 15.40	Specific.
Year ending June 30, 1844.....	993, 198	218, 239	21 97	
Year ending June 30, 1845.....	1, 051, 862	249, 633	23.73	
Year ending June 30, 1846.....	951, 351	249, 703	26.24	
5 months ending November 30, 1846..	294, 433	111, 453	37.85	Ad valorem.
7 months ending June 30, 1847.....	591, 656	119, 844	20.26	
Year ending June 30, 1848.....	1, 227, 071	221, 416	18 04	
Year ending June 30, 1849.....	1, 912, 701	263, 836	13.79	
Year ending June 30, 1850.....	1, 919, 766	267, 445	13.93	

No. 6.—OTHER RED WINES.

9 months ending June 30, 1843.....
Year ending June 30, 1844.....	340, 387	\$60, 096	\$0 17.65	Specific.
Year ending June 30, 1845.....	495, 588	143, 210	28.90	
Year ending June 30, 1846.....	954, 646	316, 821	33.19	Ad valorem.
5 months ending November 30, 1846..	1, 072, 589	328, 814	30.65	
7 months ending June 30, 1847.....	539, 454	119, 411	22.14	
Year ending June 30, 1848.....	781, 073	180, 928	23.16	
Year ending June 30, 1849.....	994, 458	221, 177	22.24	
Year ending June 30, 1850.....	1, 469, 256	265, 988	18.10	

No. 7.—OTHER WHITE WINES.

9 months ending June 30, 1843.....	123, 832	\$28, 205	\$0 22.77	Specific.
Year ending June 30, 1844.....	268, 414	75, 090	27.98	
Year ending June 30, 1845.....	591, 735	211, 183	35.69	Ad valorem.
Year ending June 30, 1846.....	705, 808	310, 241	43.96	
5 months ending November 30, 1846..	618, 267	296, 736	48	
7 months ending June 30, 1847.....	278, 482	69, 831	25 08	
Year ending June 30, 1848.....	840, 687	193, 358	23	
Year ending June 30, 1849.....	971, 595	210, 139	21.62	
Year ending June 30, 1850.....	1, 088, 801	215, 353	19.79	

No. 8.—BRANDY.

9 months ending June 30, 1843.....	191, 832	\$106, 267	\$0 55.40	Specific.
Year ending June 30, 1844.....	782, 510	606, 633	77.52	
Year ending June 30, 1845.....	1, 081, 314	819, 540	75.79	Ad valorem.
Year ending June 30, 1846.....	963, 147	839, 231	87.13	
5 months ending November 30, 1846..	331, 108	355, 451	1 07.30	
7 months ending June 30, 1847.....	623, 309	575, 631	92.35	
Year ending June 30, 1848.....	1, 370, 111	1, 135, 089	82.84	
Year ending June 30, 1849.....	2, 064, 091	1, 347, 514	65.28	
Year ending June 30, 1850.....	4, 145, 802	2, 659, 537	64.14	

No. 16—Continued.

No. 9.—GRAIN SPIRITS.

Period of importation.	Gallons.	Value.	Average cost per gallon.	Duty.
9 months ending June 30, 1843.....	259, 129	\$121, 547	\$0 46.91	Specific.
Year ending June 30, 1844.....	416, 918	171, 015	41.02	
Year ending June 30, 1845.....	606, 311	262, 543	43 30	
Year ending June 30, 1846.....	677, 785	345, 352	50.95	
5 months ending November 30, 1846..	136, 323	86, 073	63.14	Ad valorem.
7 months ending June 30, 1847.....	327, 635	143, 549	43.81	
Year ending June 30, 1848.....	676, 683	327, 493	48.40	
Year ending June 30, 1849.....	796, 276	327, 957	41.19	
Year ending June 30, 1850.....	751, 183	361, 078	48.07	

No. 10.—OTHER SPIRITS.

9 months ending June 30, 1843.....	135, 399	\$32, 095	\$0 23.7	Specific.
Year ending June 30, 1844.....	210, 477	78, 027	37.07	
Year ending June 30, 1845.....	270, 484	78, 957	29.12	
Year ending June 30, 1846.....	221, 344	81, 713	36.92	
5 months ending November 30, 1846..	65, 477	28, 862	44.08	Ad valorem.
7 months ending June 30, 1847.....	160, 747	57, 806	35.96	
Year ending June 30, 1848.....	228, 671	75, 943	33.21	
Year ending June 30, 1849.....	542, 492	145, 784	26.87	
Year ending June 30, 1850.....	339, 169	113, 779	33.57	

No. 11.—BEER, ALE, AND PORTER FROM ENGLAND.

9 months ending June 30, 1843.....	63, 612	\$57, 098	\$0 89 76	Specific.
Year ending June 30, 1844.....	107, 489	102, 157	95.04	
Year ending June 30, 1845.....	79, 302	73, 729	92.97	
Year ending June 30, 1846.....	117, 621	110, 397	94.71	
5 months ending November 30, 1846..	46, 146	42, 987	93.15	Ad valorem.
7 months ending June 30, 1847.....	132, 157	67, 305	50.93	
Year ending June 30, 1848.....	130, 008	101, 171	77.82	
Year ending June 30, 1849.....	146, 473	118, 233	80.72	
Year ending June 30, 1850.....	156, 735	129, 957	82.92	

No. 12.—BEER, ALE, AND PORTER FROM SCOTLAND.

9 months ending June 30, 1843.....	7, 423	\$6, 335	\$0 85.34	Specific.
Year ending June 30, 1844.....	19, 236	18, 343	95.36	
Year ending June 30, 1845.....	26, 711	21, 294	79.72	
Year ending June 30, 1846.....	38, 464	39, 831	1 03.55	
5 months ending November 30, 1846..	2, 151	1, 895	88.1	Ad valorem.
7 months ending June 30, 1847.....	15, 375	8, 657	56.31	
Year ending June 30, 1848.....	39, 282	21, 533	54.05	
Year ending June 30, 1849.....	52, 297	30, 088	57.53	
Year ending June 30, 1850.....	52, 856	41, 790	79.07	

No. 16—Continued.

Recapitulation of the average cost of wines, spirits, and ale and porter.

Wines, &c.	Underspecific duties.	Under ad va- lorem duties.	Difference.	Equal to—
	<i>Per gallon.</i>	<i>Per gallon.</i>	<i>Per gallon.</i>	<i>Per cent.</i>
No. 1.—Madeira	\$1 55.5	\$0 48.4	\$1 07 1	68.9
2.—Sherry	1 52 5	63 62	88.88	58.2
3.—Sicily	47.3	28.4	18.9	39 9
4.—Port, in casks	63.3	41.8	21.5	33 9
5.—Claret, in casks	25.3	16 5	8.8	34
6.—Other red wines	27.6	21.41	6.19	21.6
7.—Other white wines	35.68	22.37	13.31	37.3
8.—Brandy	80 63	76.15	4.48	5.5
9.—Grain spirits	49 06	45.37	3.69	7.5
10.—Other spirits	34.18	32.4	1 78	4.6
11.—Ale and porter from England.	93.13	73.1	20.03	21.5
12.—Ale and porter from Scotland.	90.41	61.74	28.67	31.7

TREASURY DEPARTMENT,
Register's Office, December 10, 1850.

TOWNSEND HAINES, Register.

No. 17.

BUREAU OF TOPOGRAPHICAL ENGINEERS,
Washington, November 4, 1850.

SIR: Having been engaged, under the Treasury Department, in the construction of several marine hospitals, it is deemed advisable, in transmitting a report of the same, to furnish a full and detailed narration, in order that the department may judge correctly of the course that has been pursued.

I have therefore the honor of submitting to your consideration the following narrative of these several works, and estimates for their completion.

I beg leave to call your attention to the suggestion in the report in reference to furnishing hospitals, for which purpose there is an ample existing appropriation. If it be the wish of the department that this bureau should attend to that duty for the four hospitals it has erected and is now erecting, your early directions in that respect are very desirable.

With great respect, your obedient servant,

J. J. ABERT,

Colonel Corps Topographical Engineers.

HON. THOMAS CORWIN,
Secretary of the Treasury.

MARINE HOSPITALS.

Previously to the year 1848, the Treasury Department having to erect a marine hospital at Louisville, Kentucky, applied for the services of an officer of the corps of topographical engineers, stationed at that place, to superintend the work. The application being approved by the War Department, Brevet Colonel S. H. Long was directed on the 8th May, 1845, to take the directions of the Treasury Department in reference to this work.

Afterwards, in October, 1848, the Treasury Department being desirous of availing itself in other cases of the services of the corps in the construction of marine hospitals, it was decided, after due conference and consideration of all effects and consequences, that officers of the corps were not to be detached for such purposes, but the bureau could take the directions of the Treasury Department in reference to them, and carry them into effect. Leaving, therefore, the case of the Louisville hospital as it had been already previously arranged, a letter was written to the Treasury Department from this office, dated 14th October, 1848, in which it is said, "that under the approval of the course by the War Department, this bureau is ready to take charge of the construction of the marine hospitals named in your letter (of the 11th.) It is only necessary now that the Treasury Department should express its desire that this bureau should go on with the work." This desire being subsequently expressed, this bureau took charge (being to that extent a bureau of the Treasury Department) of the construction of the marine hospitals at Chicago, Lake Michigan; at Paducah, on the Ohio; at Napoleon, on the Mississippi; and at

Natchez, on the Mississippi; and has continued since then, and to that extent, a bureau of the Treasury Department for these buildings.

The foregoing explanation is made in order to explain to you the reasons of addressing to you this report.

I will now give a detailed account of each of these several works:

1. *Marine hospital at Chicago.*—The first appropriation for this work is in a law of August 3, 1848, appropriating ten thousand dollars in its favor, and requiring it to be located on the lands owned by the United States at Chicago. The only lands owned by the United States at that place were certain lots reserved for the convenience of the light-house establishment, and certain other lots reserved for the convenience of the harbor works. These last were usually called the old Fort Dearborn site, and upon these last the site for the marine hospital was selected, which being approved, the plan of the building was digested and drawn.

In conversing with the Hon. Mr. Walker in reference to the plan, and the probable cost of the Chicago hospital, it was conceded that its locality made it proper that the plan should be made to accommodate a greater number of patients than would probably be necessary at either of the other hospitals which the bureau had to build, and that its cost would be proportionally greater; and in reference to those other hospitals, I assured him that, in my opinion, the sum (\$30,000) which appeared to occupy his mind as a limit of cost for each, would not prove to be sufficient; that I had not seen the estimates which had created this impression of cost, but, according to some trial estimates which I had made, my impressions were that every one of the hospitals, when completed and fit for use, would exceed that sum; that estimates should be closely examined to be properly understood, in order to see what was contemplated to be done by the estimate. No doubt good and large buildings could be put up and covered in for that sum; but inasmuch as these buildings could not be used without numerous accessory structures, which could with propriety be considered fixtures to such buildings, the cost of such fixtures became of necessity legitimate parts of a judicious estimate. I further illustrated my notions by reference to the well-known subject of railroads, in which the road-way could be made, bridges be put up, and the rail be laid for a given sum; but in this condition the road was of no use whatever, and all its cost would be a dead loss, unless the necessary locomotives, passenger and train cars, watering places, station-houses, &c., were also provided. These, therefore, became legitimate parts of such estimates. There were similar accessories to marine hospitals, independent of a mere building of certain dimensions, which became also legitimate parts of estimates for such establishments. He admitted that in reference to the greater size of the Chicago hospital, it was very probable its cost would exceed that of either of the others; but he urged me to use my best efforts to keep the cost of the others within the anticipated limit. With this understanding, the works were begun. The construction of the hospitals at Paducah, Napoleon, and Natchez were placed under the superintendence of Brevet Lieut. Col. Long; and the bureau engaged itself in preparing the plan for the hospital at Chicago. This was not completed until after Mr. Walker had left the office, and until the Treasury Department was under the direction of Mr. Meredith. After the plan for Chicago had been completed, my estimate so much exceeded the anticipated limit of the Treasury Department, that I deemed it advisable to consult other au-

thorities. Without, therefore, saying a word of what in my judgment the building would cost, the plan as prepared was sent to Neirnsee & Neilson, of Baltimore, with a desire that they would prepare an estimate in accordance with the plan. These gentlemen, it is well known, are among the most accomplished architects of our country—of great experience as builders, and highly celebrated for the accuracy of their estimates, which have been always found to accord with great nicety to actual expenditures. They spent great labor upon the estimate, enumerating every item of cost with singular care. This enumeration of items occupies thirteen pages of foolscap, and the total amount is \$45,801 22, viz:

Excavation and grading	-	-	-	-	\$493 00
Brick work	-	-	-	-	13,616 50
Sheet roofing	-	-	-	-	440 00
Stone work	-	-	-	-	1,357 00
Lumber and flooring	-	-	-	-	8,487 00
Carpenter's work	-	-	-	-	9,850 00
Plasterer's work and materials	-	-	-	-	2,167 40
Counter ceiling	-	-	-	-	412 00
Marble work	-	-	-	-	1,200 00
Hardware	-	-	-	-	1,276 00
Copper and tin roofing and spouting	-	-	-	-	1,312 82
Iron work of all kinds	-	-	-	-	1,159 50
Plumbing	-	-	-	-	1,046 00
Painting and glazing	-	-	-	-	2,030 00
Slate roofing	-	-	-	-	954 00

45,801 22

The plan of the Chicago hospital is 128 feet long by 90 wide; and without interfering with the officers which such an establishment requires, with rooms for attending physician and nurses, kitchen, pantry, mess-room, &c., &c., it can readily accommodate 180 patients; and without inconvenient crowding, it can accommodate 240 patients.

The estimate of this office had made the probable cost much nearer \$50,000 than that of Neirnsee & Neilson, but it was deemed advisable to assume the estimate of these gentlemen.

Having now the plans and estimates which were not prepared at the time of the interview with the Honorable Mr. Walker, I waited with these upon his successor, the Honorable Mr. Meredith, with whom I had a similar conversation. He appeared also impressed with the opinion that although no limit of cost had been fixed by law, yet there seemed to be a general expectation that these buildings would not seriously differ in their cost from \$30,000 each. He appeared, however, satisfied that the great and increasing wants of such a position at Chicago would necessarily involve a more extensive plan, and a greater cost; but with much courtesy he added, that in these matters (to the extent of the number of hospitals which the bureau was desired to build) much reliance had to be placed upon the experience of the bureau; that I could go on, being held rigidly responsible for the judiciousness of plans and the economy of expenditure. The work was therefore commenced. The officer of the corps stationed at Chicago was Lieutenant J. D. Webster. On the

30th October, 1848, Lieutenant Webster was informed of the site which had been selected for the position of the hospital; and on the 15th June, 1849, the plan for the building, which had been drawn with all its details in this office, and which had been the subject, as just narrated, of the interview with Mr. Meredith, was also sent. A copy of that letter is hereto appended, (No. 1,) and on the 25th June another letter was written to Lieutenant Webster, of which a copy is appended, (No. 2.) On the 10th July, further instructions were given, a copy of which will be found as appendix No. 3. On the 14th August, 1849, he was further instructed as exhibited in appendix No. 4. The letters exhibit the points of the correspondence up to that day, and the instructions which had been given. On the 9th of August, Lieutenant Webster reports:

"In conformity with your instructions of 10th July, to contract for the masonry and carpentry of the marine hospital, I advertised for proposals to execute the masonry of the basement; proposing to separate that from the brick-work of the superstructure, because I was apprehensive that I should not get for the *whole* job any considerable number of bids from respectable men. The time set in my notice has expired, and I have not as yet received a single proposal even for that limited portion of the work. I attribute this principally to the depression of business and enterprise, caused by the prevalence of the cholera. I have been very often told by intelligent men, well acquainted with business matters, that there is a general indisposition to engage in anything beyond temporary jobs or employment. Many of the mechanics have left the city. I have strong hopes that the epidemic has now passed its worst stage, and that we may soon look for a revival of confidence and enterprise. In the mean time I think we should save time by contracting for the stone, which could be readily done, because there are many canal boats lying idle, and the stone are already quarried along the canal. There are many men who could undertake to furnish some hundreds of cords of stone, who would not be disposed nor competent to contract for the execution of the masonry complete. I am still of the opinion heretofore expressed to you, that I can contract for the material and put it together by hired hands to great advantage, and I would, particularly under present circumstances, recommend that course in reference at least to the making of the foundations and basement."

And in a letter of the 11th of the same month, he further says: "I wish to add a few considerations to those mentioned in my letter of the 9th inst., relating to the method of executing the work on the marine hospital. There have recently occurred in this city several large and destructive fires. The buildings destroyed were mostly of wood; but, being within the 'fire-limits,' will have to be replaced with brick. This circumstance, together with the revival of business after the cessation of the cholera, will produce great activity in the way of building, and the press of business on the hands of contractors will raise prices of work, but will not materially affect the price of labor. Now, it is well known that mechanics and laborers would rather work for the government than for contractors, because their pay is more *sure*, and it is in cash instead of trade, or 'store pay,' as it is called; so that, notwithstanding any press of business in the city, I could always command the services of the best mechanics at fair wages; and the same would be true, to a considerable extent, of supplies of all kinds of materials. These causes, then, that will raise the price of the work if done by contract, will not materially affect

it if done by hired hands; and beside this, I do not see but that we *must* do it in the latter way, as hardly anybody seems disposed to bid. Since writing my letter of the 9th, I have received *one* bid, but at much too high a rate, as I think.

"I much regret the delay caused by these unfortunate circumstances; but I think that it will not be of any *ultimate* disadvantage. My present expectations are limited to the execution of the stone-work of the basements this fall; and if I can be authorized to procure the lumber by contract, or otherwise, before the close of navigation, it can be piled so as to be seasoning, and very little if any time be lost. This I deem to be the best arrangement that can be made."

On the 1st September, 1849, Lieutenant Webster reports: "During the past month the excavation for the basement of the marine hospital was completed, and a contract made for the stone. During the present month the stone for the masonry of the basement is to be delivered, and the work will be vigorously prosecuted."

And in a report of the 14th September, he says: "The work upon the marine hospital, also, at this city, has been retarded by an indisposition, owing, probably, in some degree to the prevalence of the cholera during the past summer, on the part of builders and masons to contract for the execution of the work. After advertising for two weeks for proposals, I got no bids for the mason-work of the basement story. A contract for the stone for this part of the work was then made and approved, and the work is now going on well. The basement-walls will probably be finished this fall. The stone is of excellent quality, and I hope to make good work of it. That part of the walls below the surface of the ground, consisting of substantial rubble-masonry, will be laid in hydraulic mortar. The portion above ground will be faced with hammered stone in eight-inch courses.

"The greatest difficulty in the matter of materials is to get the lumber sufficiently seasoned. This will be obviated by procuring the greater portion of it this fall, so that it can be dressed and seasoned during the winter. The delay of this work, although it might at first seem unfortunate, will be of much ultimate benefit, by enabling me to go on with a much fuller understanding of the methods of business here, so that I can economise the appropriation to the best advantage, and at the same time secure the best quality of work."

In a letter of November 5, 1849, he reports as follows: "The work on the marine hospital has gone on very satisfactorily, with but one or two trifling detentions. The foundations all around the building have been put in a substantial manner. The mortar in which they are laid is composed of two parts coarse sand, one part fine sand, one part common (Chicago) lime slaked, one part hydraulic lime (Oswego, N. Y.) This mortar sets well and is very tenacious. Great care has been taken to get down to a good bottom before commencing to lay the foundation wall; and as I found in the eastern end of the site a deposite of black mould, judged to be quite unsafe, the greater depth to which it was necessary to carry the trenches has somewhat increased the expense. Nearly enough stone to face the walls of the basement in the areas and above ground has been hammer-dressed, and a portion of it laid in the northern wall."

His monthly report of 1st December, 1849, contains the following statement:

"The work on the marine hospital was suspended on the 9th of last

month. The stone-work of the basement was carried up all round the building to the level of the ground on its front; being on the rear wall twelve feet, and four inches in height from the bottom of the trench, and on the front five feet. I have contracted for the common (Chicago) brick, all hard, at four dollars a thousand, and for the pressed (Milwaukee) at eleven dollars and seventy-five cents—very favorable terms. The basement walls are well covered in and prepared for winter.”

His monthly report for 1st January, 1850, states: “During the month of December last, the work on the marine hospital has consisted of getting out the material for the doors, door dressings, blinds, sash, window-casings, and base-boards. This will insure the thorough seasoning of the interior finish of the building, in the particulars mentioned. The same work will be prosecuted during the present month.”

A letter from him, dated 30th March, 1850, says:

“The joiner work of the marine hospital, so far as intended to be done before the putting up of the walls, is now complete, and I have this day discharged the men employed upon it. There are now ready the doors for the basement and the first and second stories, with jambs for the same; 3,800 running feet of base; the window-frames and sash; shutters for the basement and inside blinds for the first and second stories, with the requisite mouldings for the finish. The lumber of which they are made being pretty well seasoned in the fall, and these articles having still some months to dry, they will be in the best order to put in place early in the coming fall, thus obviating one of the greatest difficulties in doing good work here.”

On the 1st of June, 1850, he reports:

“The work on the marine hospital was resumed early in the last month. The exterior (stone) walls are up to the top of the basement windows, and the foundations of the interior cross-walls are nearly completed. The brick-work will be commenced on the 3d instant on the party-walls. In sinking the trenches for the cross walls we came upon some old sinks, which caused some extra trouble and expense. In one place, the excavation was carried twelve feet below the sills. Fifty men are now employed upon the work, and it will be pushed forward, during the month, with all the despatch consistent with thoroughness of execution.”

And on the 1st August, 1850, he reports:

“During the month which has just closed, the work on the marine hospital has made good progress. The walls are up to the top of the entrance story, and the joists laid upon them.”

The last information in relation to this hospital is in a report of as late a date as the 25th September, 1850. It says:

“The walls of this building are now up, and a commencement has been made of putting the roof-timbers in place. The quality of materials used, procured by purchase in the market and by contract, is the best which this region of country affords, and will compare favorably with that of any structure in the northwest. I was also very successful, after full inquiry, in my selection of master-mechanics, upon whose skill and faithfulness so much depends in the execution of such a work. The great items of material were procured by contract, and the work put together under my own supervision; and experience has satisfied me that this was the most advantageous method. The walls, though of great

thickness and weight, and on a sloping site, show no *cracks*, and are a good specimen of thorough and substantial masonry.

"The interior wood-work of the three lower stories was gotten out in admirable condition, from seasoned lumber, last winter, so that by the time it can be put in we can be pretty well assured of avoiding that imperfection of seasoning which deforms almost all the buildings executed in this hurrying country.

"It would be highly desirable to have the appointment of superintending surgeon made at an early day, so that I can consult with him as to many of the details of the interior construction."

The other hospitals, the construction of which was placed, on the request of the Treasury Department, under the direction of this bureau, are those of Paducah, Kentucky; of Natchez, Mississippi; and of Napoleon, Arkansas. As the operations on these works are well condensed in the reports of Brevet Lieutenant Colonel S. H. Long, I will limit myself in extracting from his reports the parts which refer to each.

Hospital at Paducah.—From a report of 1st September, 1849:

"The construction of the several hospitals at Paducah, Kentucky, Natchez, Mississippi, and Napoleon, Arkansas, were confided to my superintendence and direction by instructions from the Topographical bureau, dated October 30, 1848, and January 20, 1849, and have occupied much of my attention from that to the present date.

"Full and complete drawings of these several hospitals, in plan, elevation, profile, and section, have been duly prepared and submitted. The arrangements entered into for their construction will be exhibited in the order just before observed, beginning with the hospital mentioned under the present head.

"The receipts and expenditures on account of the hospital at Paducah within the last fiscal year are as follows, viz:

Amount of receipts	-	-	-	\$6,500 00
Amount expended for first quarter 1849	-	-	\$169 40	
Amount expended for second quarter 1849	-	-	174 93	
Amount of expenditures	-	-	<u> </u>	344 33
Balance unexpended July 1, 1849	-	-	-	<u><u>6,155 67</u></u>

"The arrangements made on account of this hospital embraced the preparation of the requisite drawings, the construction of a fence surrounding the hospital lot, the demarcation of the site of the building, &c., the excavation of the cellar, foundations, &c.—all now in progress; the preparation and delivery of one million bricks, and for all the cut stone work required for the building, all of which are now in progress; the procuring and delivery of all the lumber required therefor, the execution of all the masonry required for the foundations and superstructure, the preparation and delivery of all the window and door-frames, casings, &c., doors, windows, (exclusive of glazing,) shutter-blinds, &c., and the employment of supervisors, carpenters, &c., to direct and execute the work, &c., &c. These several operations were commenced within the year, and are still going on with all practicable despatch.

"The expenditures on account of this hospital for the current quarter

are expected to exceed very considerably the amount hitherto estimated and required, and now applicable to the construction.

"Written agreements for various items of the work above designated have recently been concluded, and will be forwarded in due time as accompaniments of my accounts covering the cost of the items alluded to."

"*Construction of United States marine hospital at Natchez.*—The measures adopted in reference to the construction of this hospital, and the progress made towards their accomplishment, are similar in all respects to those detailed under the preceding head."

"The receipts and expenditures on account of the hospital at Natchez within the last fiscal year are as follows, viz:

Amount of receipts	-	-	-	-	\$6,500 00
Amount expended for first quarter of 1849	-			\$167 50	
Amount expended for second quarter of 1849				1,380 50	
Amount of expenditures	-	-	-	<u>1,548 13</u>	
Balance unexpended July 1, 1849	-	-	-	-	<u>4,951 87</u>

"*Of the proposed hospital at Napoleon, Arkansas.*—On my examination of the site selected for this work, in the month of March last, at which time the Mississippi was unusually high, the water overflowing its banks in numerous places, sundry objections to its eligibility as a site for the hospital struck me very forcibly, and I regarded it as my duty to submit my views in relation thereto to the authorities at Washington, prior to the adoption of any expensive measures for the prosecution of the work. The objections alluded to are contained in a report I had the honor to forward to the bureau under date of March 30, 1849, to which I beg leave to refer for an expression of my opinions relating to this subject."

In answer to the representations made in that report, all operations in furtherance of the construction of the hospital were required to be suspended till Congress should reassemble and have opportunity to reconsider the decision previously made by them in reference to the occupancy of the position as a site for the hospital.

Subsequently to the date of the report referred to, I made arrangements for a careful examination of Napoleon and the country in its vicinity, and employed a competent engineer for this purpose. The report made by him, and the topographical sketch accompanying the same, are strongly confirmatory of the opinions previously entertained and communicated by myself.

A reduced drawing from the sketch above mentioned is herewith transmitted, and will exhibit with clearness the features of the country, embracing the confluence of the Arkansas and Mississippi, together with considerable portions of both these rivers, and of the grounds adjacent to them.

From the representations made as above, it appears that a neck or gorge of ground, thirteen hundred yards in width, intervenes between the Mississippi and Arkansas, at the distance of about fifteen miles above Napoleon on the former, and about one mile above the same point on the latter river. The width of this neck of land is constantly diminishing, by the abrasions of the Mississippi on one side, and by those of the Arkansas on the other side of the gorge. From the date at which the

public surveys in this neighborhood were made, to the present time, the width of the gorge has been reduced from about one and a quarter mile to the present width, as above stated, viz: thirteen hundred yards; thus obviously showing a tendency in both rivers to form a junction at this place.

From the same representations, it also appears that another similar gorge, of only six hundred yards in width, occurs between the same rivers at the distance of about three miles above their confluence on the Arkansas, and two miles below the same point on the Mississippi. At the extremities of this gorge, also, the abrasions of the two rivers are even more alarming than at the other gorge; the width of the former having been already reduced from about two-thirds to less than one-third of a mile, within the period above mentioned.

The annual abrasions at each of the gorges are computed at a minimum of one hundred feet per year; so that a junction at the gorge first mentioned may be expected to take place about forty years hence, or at the shorter gorge in less than half that time, on the supposition that the causes now operating will continue to operate in the same manner during the periods just mentioned.

The country, to the distance of some twenty to thirty miles westward from this part of the Mississippi, consists almost entirely of alluvial grounds, for the most part densely wooded, and occasionally presenting lagoons, pools, and other depressions below the common surface level, which last nowhere rises beyond the reach of the highest floods of the two rivers. The flood of 1844 is said to have attained an elevation sufficient to inundate this entire region. The last vernal freshet, which was lower by about four inches than the flood just mentioned, is represented as having overflowed this entire district.

Under such circumstances, I cannot but regard the site selected for this hospital as objectionable, not only on account of the overflows to which it is exposed, and the deleterious effects occasioned thereby, but on account of the tendencies of the Mississippi and Arkansas to form a new junction, more or less remote from Napoleon, among the consequences of which an effectual seclusion of the site in question from all the benefits and conveniences of commerce and intercourse with other parts of the western country must be anticipated.

In my report of March, before cited, I took the liberty to suggest the propriety of substituting Helena, within the State of Arkansas, about ninety miles above Napoleon, as far more eligible in many, if not in all respects, for the contemplated hospital, than any other position that can be found near the margin of the Mississippi, within the limits of that State. This is in fact the only point on the westerly side of the Mississippi, from the mouth of the Ohio to the Gulf of Mexico, at which the highland borders of the Mississippi valley present themselves at the margin of the river. Since the date of my report, I have learnt that a suitable site may there be had for this purpose, on terms quite moderate and favorable in all respects.

The receipts and expenditures incurred within the last fiscal year on account of the hospital at Napoleon relate almost exclusively to the preparation of drawings, and to examinations and surveys deemed neces-

sary as preliminaries to the commencement of the work, and are as follows, viz:

Amount of receipts - - - - -	-	\$3,000 00
Amount expended for first quarter 1849 - - - - -	\$195 70	
Amount expended for second quarter 1849 - - - - -	295 84	
	<hr/>	
Amount of expenditures - - - - -	-	491 54
	<hr/>	
Balance unexpended July 1, 1849 - - - - -	-	2,508 46
	<hr/>	

From the report of September 1, 1850:

"*Hospital at Paducah.*—My annual report of September 1, 1849, shows that very little had been done towards the construction of this hospital prior to that date. The work then commenced has been prosecuted with all practicable despatch. It has been much retarded, however, by unfavorable weather, which has prevailed to an inordinate extent, in that part of the country, during most of the last fiscal year. The rains were so frequent during the summer and fall of 1849, that the amount of bricks prepared and ready for use, with all the efforts that could be applied by the contractors, did not exceed one-third of the quantity required for the completion of the hospital. The weather proved equally unfavorable during the months of March, April, and part of May, of the present year. In consequence of these hindrances, the masonry of the superstructure has been unavoidably delayed to the present time.

"The progress made in the work during the last fiscal year, and its condition at the close of that year, are as follows:

"The hospital lot was enclosed by a substantial fence about six feet high on three sides of the lot; the end presented at the brow of the river bank requiring no fence by reason of the abruptness of the bank. About half the fence thus formed was, unfortunately, swept away by the high freshet of last spring. Measures have been taken to reset the demolished portion of the fence, in a manner to prevent a similar misfortune, if practicable.

"A cellar has been formed under the entire building, the floor of the former being elevated one foot above the surface of extreme high water. The cellar has been substantially walled with brick laid in cement mortar, and divided by partition walls, corresponding to the ground-plan of the hospital; the walls and partitions having been raised to a level with the flooring of the lower story of the building. A well thirty-two feet deep has been sunk and walled, in rear of the building, and a suitable pump has been procured and set therein. A work-shop, store room, and lime-house have been built on the lot, for the several purposes just intimated. The dressed stone required for water-tables, door steps, window caps and sills, &c., has been procured and delivered. The lumber required for the frame work of the building, together with the sheathing-boards, roofing-tin, copper, &c., required for the roof, have also been procured. The flooring joists, roofing, belvidere, &c., have been framed. The door and window frames, doors, sash, architrave-finish, shutter-blinds, &c., for the entire building, have been procured and delivered. Cantalivers, mouldings, &c., for the cornices have also been prepared; and, besides these, various other items of wood-work, together with the making of

bricks for the superstructure of the building, were in progress at the end of the year.

"The receipts and expenditures on account of the Paducah hospital, for the last fiscal year, are as follows, viz:

Amount of receipts for the year	-	-	-	\$18,155 67
Amount of expenditures for the year	-	-	-	16,488 66
Unexpended balance, July 1, 1850	-	-	-	<u>1,667 01</u>

"The works commenced and in progress at the close of the last fiscal year, as previously represented, have been prosecuted with due diligence to the present time.

"Agreeably to a report recently received, the bricks required for the superstructure are in readiness for the mason work thereof, which is to be commenced in a very few days, and to be prosecuted with all proper despatch till completed. The entire superstructure of mason-work, carpenter's work, roofing, &c., is expected to be so far advanced as to admit the finning of the roof, and securing of the building against the storms of the ensuing winter."

"*Marine hospital at Natchez.*—At the beginning of the last fiscal year very little had been done towards the construction of this hospital. The lot purchased for its site had been partially fenced, and the excavations for the cellar and foundations nearly completed, prior to the close of the preceding year. Moreover, contracts had been entered into for the execution and delivery of the brick masonry, dressed stone-work, lumber, &c., within the year last mentioned.

"In the month of July, 1849, the work of construction was commenced under favorable auspices, and has been vigorously prosecuted throughout the last fiscal year. A work-shop, store room, and lime-house, of suitable dimensions, have been constructed. The foundations and entire superstructure of masonry, including the dressed stone-work, have been completed, which is also true of the entire framing and roofing of the whole building. The window-frames, shutters, sash, glazing, sash-weights, door-frames, doors, &c., architrave-finish for doors and windows, washboards and mouldings, mantels, &c., have all been prepared and partially set. The copper gutters at the eaves and gutter-rafters of the building, have been prepared and applied, and the work generally put in a condition to withstand the violence of ordinary storms.

"The receipts and expenditures on account of the Natchez hospital, for the last fiscal year, are as follows, viz:

Amount of receipts for the year	-	-	-	\$23,951 87
Amount of expenditures for the year	-	-	-	27,659 18
Outstanding balance chargeable to the United States, July 1, 1850	-	-	-	<u>3,707 31</u>

"Since the date last mentioned, payments have been made on account of sundry items of the work, materials, &c., above designated, nearly to the full amount of the appropriation for this work, while at the same time an unsettled claim to the amount of \$1,680 11, on account of the brick-work, remains unliquidated. My report of July 12, 1850, to which I beg leave to refer, shows the nature, extent, and reasons for this deficiency.

"On the 15th December last I forwarded a report, (the same previously referred to,) showing that the cost of the several hospitals committed to my charge would very considerably exceed the amounts respectively appropriated therefor. The deficiency above mentioned was neither anticipated nor contemplated in that report, nor was it expected that the cost of either hospital would so greatly exceed the estimates of the architect and myself as have since proved to be true and unavoidable. The cost of materials and labor of all sorts, and the quantities of both, have greatly exceeded those originally estimated; and it is now pretty certain that neither of the hospitals can be made completely ready for occupancy, to the full extent contemplated in former reports, but, by the aid of additional appropriations, very considerably greater than those called for.

"The appropriation for the Natchez hospital is nearly exhausted. The outstanding claim of \$1,680 11, above mentioned, must be for the most part liquidated out of the additional appropriation of \$10,250 called for as necessary to the completion of the work; while it is feared that the residue of this expected appropriation will prove inadequate to the accomplishment of the objects requiring additional expenditures.

"If we exclude the outstanding claim in question, the means now remaining in my possession, and applicable in defraying various contingent expenses on account of the supervision, custody, &c., of the hospital, and other public property pertaining thereto, amount to \$792 69.

"In order to exhibit a clearer view of this subject, I take leave to subjoin a brief statement of the receipts and expenditures on account of this hospital from July 1 to September 1, of the current year, which is as follows, viz:

Amount of receipts, September 1, 1850	-	-	\$4,500 00
Deduct outstanding balance for July 1, 1850, viz:	-	-	3,707 31
			<hr/>
Unexpended balance, as before, now on hand	-	-	792 69
			<hr/>

"*Marine hospital at Napoleon.*—It will be remembered that in 1849 I submitted a report, under date of March 30, in which I advanced opinions decidedly adverse to the occupancy of any locality at or near Napoleon as a suitable site for a marine hospital, and that, in consequence, the construction of this work was temporarily suspended till February of the ensuing year. By an order from the topographical bureau, dated February 6, 1850, issued agreeably to instructions from the honorable Secretary of the United States Treasury, I was directed to make arrangements for the construction of this work as early as practicable. Accordingly, sealed proposals were called for by public notices, and in due time were received. Contracts, based upon such as were deemed acceptable, were concluded in the months of March, April, and May following.

"By these contracts, stipulations were entered into for the making and laying of the bricks, including all materials required for the brick masonry; for the delivery of all the lumber required for the frame work of the hospital; and for the manufactory and delivery of the door and window-frames, doors, window-sash, glazing, hangings, architrave finishing of doors, windows, &c., mantels, wash-boards and mouldings; also for the door and window-caps, door and window-sills, &c., &c.; the whole

to be done within the current fiscal year, if practicable. Moreover, arrangements have been made for fencing the hospital lot, for the construction of a workshop, storehouse, lime-house, &c., and for the sinking of a well in the rear of the hospital, and walling the same to such depth as may be required, in order to insure a constant supply of pure water. Arrangements have also been made for digging a cellar under the entire building, and forming a terrace 20 feet wide surrounding the same, the terre-plein of the latter to be raised at least one foot above the highest freshet known.

"These several operations have been unavoidably delayed to a late date in July last, and some of them even to the present time, by reason of the inundations that have prevailed, occasionally overwhelming the entire site, from an early date in the spring to the 25th of June of the current year. Of course, very little could be done towards the immediate construction of the hospital within the last fiscal year. Sundry expenses were incurred, however, in the performance of journeys for concluding contracts, and for the examination and demarcation of the hospital site; in the preparation of the requisite architectural drawings; in the purchase of suitable timber for the water-tanks, and the construction of the same, &c.

"The receipts and expenditures on account of the Napoleon hospital for the last fiscal year are as follows, viz:

Unexpended balance on hand, and applicable to this service,				
July 1, 1849	-	-	-	- \$2,508 46
Remittance from United States treasury, March 25, 1850	-	-	-	- 2,000 00
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Amount of receipts for the year	-	-	-	- 4,508 46
Amount of expenditures for 4th quarter 1849	-	-	-	- \$10 67
Do do 1st do 1850	-	-	-	- 165 41
Do do 2d do 1850	-	-	-	- 1,136 49
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Amount of expenditures for the year	-	-	-	- 1,312 57
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Unexpended balance July 1, 1850	-	-	-	- 3,195 89
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"It should be remarked, in reference to the Napoleon hospital, that the brick masonry, agreeably to the most favorable proposals received, in answer to public notice, is likely to cost at least \$2 50 per m. more than the brick-work of the Natchez hospital, giving for the aggregate difference in the cost of this item alone, in the two hospitals, more than \$2,500; or, the quantities in both hospitals being the same, the cost of the masonry of the Natchez hospital was \$11,488 11, and that of the Napoleon hospital will be \$14,360 13, on the score of brick-work only. It should, moreover, be observed, that no estimate for an additional appropriation for this hospital has as yet been presented. Accordingly, I now take leave to present such an estimate, and to request that an additional appropriation of at least \$10,250, the same as that called for on account of the Natchez hospital, be made on account of the hospital at Napoleon.

"The furnishing of the several hospitals with iron bedsteads, bedding of all kinds, tables, chairs, bureaus, parlor and kitchen furniture of all kinds, &c., &c., has never been committed to my charge, nor do I regard it as an appropriate service for me to perform; yet I may be excusable in

observing that all these things must be provided for before the hospitals can be regarded as fit for occupancy."

The last report received from Lieutenant Colonel Long is of as late a date as the 25th October, 1850, and is as follows:

Agreeably to a late communication from the 'Treasury Department, it appears that the appropriation recently made by Congress for the "completion of the marine hospital at Natchez" is only two thousand two hundred and fifty dollars, (\$2,250,) instead of ten thousand two hundred and fifty dollars, (\$10,250,) the latter being the sum called for, agreeably to my report and estimate, dated December 15, 1849, to which I beg leave to refer.

In the report just cited, the additional appropriations deemed requisite to the completion of the several hospitals then in progress under my direction were as follows, viz:

For the hospital at Louisville	-	-	-	-	\$5,000
" " Paducah	-	-	-	-	7,625
" " Natchez	-	-	-	-	10,250

In a report subsequently submitted, the construction of the hospital at Napoleon having been reauthorized and resumed, an additional appropriation for the completion of this work was moreover called for, the sum thus required being \$10,250—the same as that required for the completion of the hospital at Natchez.

These several additional appropriations have all been made in the civil and diplomatic bill recently passed by Congress, and approved under date of 30th ultimo, with the exception, as above stated, relating to the hospital at Natchez, the work of which, by-the-by, cannot be resumed under existing circumstances, the outstanding claims on account thereof requiring nearly the whole of the amount appropriated (viz: \$2,250) for their liquidation.

With respect to the adequacy of the several sums estimated, as above, to complete the hospitals to which they respectively relate, doubts have already been expressed in my last annual report of September 1, 1850; and in that document, sundry adverse circumstances, contingencies, and impediments were enumerated, all of which were of a character to baffle any attempt to exhibit prospectively the actual cost of either of the hospitals. These difficulties still remain unabated. It is believed, however, that the estimated accounts called for will prove adequate, or nearly so, to the completion of the hospital buildings, so far as to render them fit for occupancy, although they may not, and probably will not, be sufficient for the entire completion of the pavements, cisterns, privy-vaults, plumber's work, hot-air furnaces, lightning-rods, &c., &c., for all of which provision ought to be made.

For the several purposes just mentioned, I deem it proper, needful, and advisable that the following appropriation be made, in addition to those already made for expenditures on the several hospitals above mentioned, during the next succeeding fiscal year, ending June 30, 1852, viz:

For the completion of the pavements, privy-vaults, cisterns, hot-air furnaces, plumber's work, &c., of the hospital at Louisville	-	-	-	-	\$3,000 00
For the same in connexion with the hospital at Paducah	-	-	-	-	4,000 00
For the same in connexion with the hospital at Napoleon	-	-	-	-	5,000 00

For the same in connexion with the hospital at Natchez	- \$5,000 00
Also for deficiency in the last appropriation for Natchez hospital	- 8,000 00
	<hr/>
	13,000 00
	<hr/>

Agreeably to the recent action of Congress in reference to the marine hospitals at Pittsburg and Cleveland, both of which were originally put upon the same footing, and arranged in the same class as the hospitals at Louisville, Paducah, Napoleon, and Natchez, it appears that, in addition to the completion of the hospital buildings, the fencing, grading, and draining of the hospital lots, and the protection of the same from injurious washings, abrasions, &c., and the supplying the hospitals with water, were deemed objects worthy of their attention, and that appropriations were duly and properly made for the accomplishment of such purposes.

The lots and sites for the four hospitals committed to my charge, undoubtedly, have equal claims on the attention and patronage of Congress, and appropriations for similar purposes in connexion therewith are quite as needful and proper as those made for such purposes on account of the hospitals at Pittsburg and Cleveland.

A portion of the lot of the Louisville hospital is low and flat, and ought to be furnished with a covered drain or sewer of very considerable extent, as a means of draining off the water that remains stagnant upon it during a wet season. The surface of this portion should be considerably raised by deposits of earth brought from more elevated portions of the lot.

The grounds adjacent to the hospital building require much labor in grading, in order to effect proper drainage, and adapt them to the terraces of the building.

The bluff earthen banks in front of the hospital require adjustment and protection from washes and abrasions, the formation of deep gullies, &c., which prospectively threaten serious injury to the lot and site.

With respect to the lot and site of the Paducah hospital, more than one-half of the lot is exposed to the overflows of the Ohio river, and in extreme high freshets is inundated to various depths, probably not exceeding twenty feet. A portion of the grounds thus subject to inundations may readily be reclaimed to advantage by the formation of levees of suitable dimensions and consistencies, or by an embankment-wall of brick or stone running across the lot at the foot of the slope, separating the bottom from the upland grounds in front of the hospital.

Immediately in the rear of the hospital site is a ravine extending nearly across the lot, which ought to be furnished with a drain of mason-work, and filled with earth removed from the higher portions of the lot, which can supply all the requisite materials for this purpose, and for that just before mentioned.

A substantial fence, with strong cedar posts set and anchored deeply in the ground, had been built round the lot prior to the occurrence of the annual freshet of last spring; but on that occasion about one-half of the entire fence was demolished and swept away by the flood. A more efficient and durable enclosure, either of stone or earth-work, or of both combined, ought to be provided for, in order to fence and circumscribe this portion of the lot.

The site of the Napoleon hospital is exposed to overflow, rising from one to three or four feet above the natural surface in extreme high freshets. A portion of the hospital lot, including the site and at least some three or four acres around it, ought to be protected from inundations by levees of suitable dimensions, and thus rendered tenantable for a variety of purposes during the prevalence of excessive floods. The portion thus reclaimed should be furnished with sewers of mason-work and self-acting gates, &c., of cast iron, for the double purpose of excluding flood-water, and, on the subsidence of the latter, of draining off the water that may have been received into the enclosure through leaks in the levee or otherwise. In case of a long continuance of high water and a superabundance of water in the enclosure, pumps and other means of discharging the same should be in readiness for use.

The Natchez hospital stands on the summit of an earthen eminence, and is surrounded by slopes and ravines spreading and radiating in every direction from its site. The adjacent grounds are quite uneven, and in places much broken by deep ravines and gullies. A formidable gully heads within about one hundred yards of the front of the hospital, and winds its deep and precipitous way through the bluffs to the river. The origin of this gully is constantly receding from the river-hills, and penetrating in a direction towards the hospital. An abrupt, broad, and deep ravine commences immediately in rear of the hospital, and threatens injury upon that side. The evils thus impending may be averted by carefully grading the ground contiguous to the site, and turning the wash and currents of rain-water through new and less abrupt channels, and in such directions that no injury can result from its passage from the site.

All supplies of water for the Natchez hospital must be derived from cisterns filled with rain-water from the roof of the building. The reservoirs for containing the water are to consist of four tanks containing 900 gallons each, and of four cisterns containing 12,500 each, making the entire supply, when all the reservoirs are full, 53,600 gallons. The means of furnishing a supply thus copious will cost, probably, a thousand dollars more than has been contemplated in former estimates.

In conclusion, I take leave to subjoin an estimate for the ensuing fiscal year, based on the foregoing premises, which is as follows:

1. *For the marine hospital at Louisville.*

For the completion of pavements, privy-vaults, cisterns, hot air furnaces and fixtures, plumber's work, &c.	\$3,000
For grading and draining hospital site, and protecting the same from washings and abrasions; also for supplying hospital with water, &c.	4,000
Amount required	<u>7,000</u>

2. For marine hospital at Paducah.

For pavements, privy-vaults, cisterns, hot-air furnaces and fixtures, plumber's work, &c.	\$4,000
For grading and draining hospital site, and protecting the same from washings, overflows, &c.; also for supplying hospital with water	7,000
Amount required	<u>11,000</u>

3. For marine hospital at Napoleon.

For pavements, privy-vaults, cisterns, hot air furnaces and fixtures, plumber's work, &c.	\$5,000
For grading and levees at hospital site, and protecting the same against overflows; also for supplying hospital with water, &c.	7,000
Amount required	<u>12,000</u>

4. For marine hospital at Natchez.

For pavements, cisterns, privy-vaults, hot air furnaces and fixtures, plumber's work, &c.	\$5,000
For grading and draining hospital site, and protecting the same from washings and abrasions; also for supplying hospital with water	7,000
For deficiency in the late appropriation on account of this hospital	8,000
Amount required	<u>20,000</u>

The amounts drawn from the treasury in reference to these several works are as follows:

Paducah, up to the 9th of September, 1850	\$24,500
Balance in the treasury on that day	5,500
Natchez, up to the 18th of July, 1850	29,000
Balance in the treasury on that day	1,000
Chicago, up to the 5th of August, 1850	23,477
Balance in the treasury on that day	6,523
Napoleon, up to the 9th of August, 1850	11,000
Balance in the treasury on that day	19,000

The appropriations in favor of these several works have been as follows:

Marine hospital at Chicago.

In 1848	\$10,000
In 1849	20,000
In 1850 (September 30)	15,000
Total	<u>45,000</u>

Marine hospital at Paducah.

In 1848	-	-	-	-	-	-	\$10,000
In 1849	-	-	-	-	-	-	20,000
In 1850 (September 30)	-	-	-	-	-	-	7,625
Total	-	-	-	-	-	-	37,625

Marine hospital at Napoleon.

In 1848	-	-	-	-	-	-	\$10,000
In 1849	-	-	-	-	-	-	20,000
In 1850 (September 30)	-	-	-	-	-	-	10,250
Total	-	-	-	-	-	-	40,250

Marine hospital at Natchez.

In 1848	-	-	-	-	-	-	\$10,000
In 1849	-	-	-	-	-	-	20,000
In 1850 (September 30)	-	-	-	-	-	-	2,250
Total	-	-	-	-	-	-	32,250

For the completion of these several buildings, the following estimates are submitted:

For the marine hospital at Paducah	-	-	-	-	\$11,000
For the marine hospital at Napoleon	-	-	-	-	12,000
For the marine hospital at Natchez	-	-	-	-	20,000
For the marine hospital at Chicago	-	-	-	-	4,712

These estimates are not intended to cover any items which can with propriety be classed under the head of furnishing the marine hospitals, but relate exclusively to building, fencing, levelling the ground, &c.; that is, to matters which do not belong to furnishing and furniture—all these matters being already amply provided for in an appropriation in the law of 30th September, 1850. But, as the appropriation now referred to embraces the supposed wants on these accounts of the five hospitals named in the appropriation law, it is respectfully recommended that the appropriation should be divided and apportioned to each, so that each could know the amount at its disposal, and make its arrangements accordingly. But the expenditure of this appropriation requires medical knowledge and medical experience in hospitals, which we do not in this bureau pretend to possess. Should, however, the Honorable Secretary desire this bureau to furnish such hospitals as are building under its superintendence, I should deem it a duty to call upon the medical department of the army for the aid of one of its officers. As it will take some time to procure the requisite furniture, the attention of the Honorable Secretary is respectfully called to the subject.

Respectfully submitted.

J. J. ABERT,

Colonel Corps Topographical Engineers.

BUREAU TOPOGRAPHICAL ENGINEERS,

November 4, 1850.

BUREAU OF TOPOGRAPHICAL ENGINEERS,
Washington, June 15, 1849.

SIR: I send herewith a plan for the marine hospital at Chicago. I also send you the estimate. This last is a confidential paper, to guide your judgment of prices of workmanship and materials; and the estimate, being made on Baltimore prices of workmanship and materials, will, no doubt, much exceed prices for similar objects at Chicago. On these accounts, it is proper that it should be considered a confidential paper, or it might create erroneous impressions.

In reference to the plan, I think it proper to apprise you that the draughtsman—a young man, who drew neatly, but was not sufficiently impressed with the necessity of accuracy—has not placed the doors of the wards, and the fireplaces of the wards, in the middle of their respective sides, as they should have been. You will correct this error in the copy of the plan which should be made for your office.

The plan and the estimate, being originals, will be returned to this office as soon as you have made copies. Your office copies can be made on tracing-paper, of which several sheets of a good quality will be sent to you.

The plot of the United States lots sent herewith will also be returned as soon as you have made your office plot to conform to it.

In order that all due respect be paid to the city plan of the streets, the building will be made to front upon Michigan avenue. You will find its position drawn upon the plot of the lots herewith enclosed.

You will find that the southern extremity of the building is not made to approach nearer than fifty feet to the southern boundary of the United States lots. The object of this arrangement is to leave ample space for a street on that side to the lake shore, and to the rear of the hospital building. This whole width of fifty feet is not intended to be given for a street; about twenty feet of it will be wanted as a narrow enclosure on that side between the hospital building and the street. You will find this more clearly explained by referring to the lot plan herewith enclosed. The blue line *a b* is the fence line to which I refer, in order to secure privacy to the hospital building and lot, give access to the "timber yard," and access from the avenue to the lake shore. This will give a street way thirty feet wide, in the direction *k c*, and, if not wide enough for the taste of those who own lots south of the boundary *b d*, and immediately adjacent thereto, those who own these lots can add to the width by taking a few feet off their lots.

The front step-way and entrance at *o* will make it necessary to throw the building a few feet back from the avenue, as indicated in the plan of lots.

The building is ninety and a half feet front and one hundred and twenty-eight and a half feet deep. The sub basement or cellar excavation will have to extend under the piazza spaces as well as under the main building, and will embrace the entire space included in the letters *a, b, c, n, m, l, h, g, f, e, d*.

From your description of this locality, the cellar or sub-basement floor can be made with safety four feet below the surface of the ground of Michigan avenue. For this purpose, the excavation should be five feet below that surface, that last foot of depth being filled up with sand and the paving of the cellar floor.

You can commence upon the excavations immediately. A small trench from its eastern side towards the lake will keep it dry while the building is going up, and until it is covered in.

It may be proper to go six feet deep for the foundations, and up to the surface of the cellar floor—that is, for about two feet. This foundation should be one foot wider than the walls, the walls rising from the centre thereof, leaving half a foot on each side. It will be proper also to observe this precaution in the foundations of the cross-walls, in order to prevent any irregular sinking of any of them. All the walls up to the surface before indicated (Michigan avenue surface) will be laid with cement lime; the use of common lime to that extent is positively forbidden. A very energetic cement lime for this purpose is not necessary, and is perhaps objectionable. A cement lime of which the mortar will certainly harden, under damp or wet, in ten days or two weeks, will be sufficiently energetic.

On arriving at the surface of the soil, or about two inches above it, all the walls in contact with the soil will be covered with a layer of slate, properly imbedded in mortar; and upon this layer, on proper mortar beds, the walls will be further raised.

The Milwaukie brick is, I understand, the best brick of your lake; but it is said to be no more than eight inches long. On this supposition, the outside walls will be two and a half brick thick, and the inside walls one and a half brick thick.

Stone should be used for the outside walls up to the slate layer, and for the inside up to the cellar-floor surface.

All the floors must be counter ceiled. This process is not only a great protection against fire, but destroys those habitations for vermin which the vacant spaces between joints generally become, and costs but little.

No slovenly or unsubstantial work is to be allowed, and all materials should be inspected and approved before allowed to be used on the building.

The building should not be carried up too rapidly. About a week should be allowed for the settling of a story before another be raised upon it, which time can be well occupied in the judicious laying and levelling of floor joists. No wood-work should enter in the walls of a chimney stack, nor a joist be laid about a fireplace, except with well-arranged hearth-trimmers.

All the joist work of the wards and rooms to be well bridged before counter ceiling.

All the windows should be in box frames, and hung with pulleys and weights.

The character of the work will be better inferred from the detailed estimate sent herewith than by further remarks of mine.

There are several modes by which the building can be erected; among these are:

1st. To contract for the whole, subject to rigid and arbitrary inspection while going on.

2d. To contract for all the materials for the masonry, and put them together by employed workmen; and then to contract separately for all carpenter's work complete, with ironmongery; and also to contract for all painting and glazing, and also for all plastering.

3d. To contract for all the mason work; to contract for all carpenter's work; to contract for all glazing and painting; to contract for all plastering—

under penalties, in all cases, of withholding 10 per cent. of the value of work done, to be forfeited on failure or unnecessary delay; payments to be made weekly, on an ascertained value of work done, deducting 10 per cent. to be held as a forfeiture. No work to be considered done or be received which is not actually put in the building; that is, no payments to be made for materials on hand or window-frames in the shops until they can be put up.

All to be subject to rigid inspection, and all additional work or modification to be matter of positive and additional contract. Under such a system, no bonds will be required: the bond will be in the per centage withheld, and its forfeiture; nor any contract binding until approved by the bureau.

Your views on these matters are required without delay; in the mean time, the excavation can be going on.

The roof to be covered with slate.

Respectfully,

J. J. ABERT,

Colonel Corps Topographical Engineers.

Lieutenant J. D. WEBSTER,

Corps Topographical Engineers, Chicago, Ill.

BUREAU OF TOPOGRAPHICAL ENGINEERS,

Washington, June 25, 1849.

SIR: I omitted to mention, in my letter of the 15th instant, that the amount appropriated for the marine hospital at Chicago is thirty thousand dollars.

It is extremely desirable to keep the expenditure within this limit, even if it should be necessary in the first instance to avoid finishing the third and the attic stories. The estimate sent to you was made on Baltimore prices of materials and workmanship, and upon a Baltimore taste of finish. On all these the differences must be great in favor of the locality of Chicago.

Respectfully, sir, your obedient servant,

J. J. ABERT,

Colonel Corps Topographical Engineers.

BUREAU OF TOPOGRAPHICAL ENGINEERS,

Washington, July 10, 1849.

SIR: Your letter of the 30th June has been received.

The better course in reference to the marine hospital at Chiago is:

1st. To contract for all the masonry, door-sills, window-sills, and lintels, prescribing the kind of work and materials; materials to be inspected before used. A blind arch to be thrown over every door and window opening of an outside wall.

2d. To contract for all carpenter's work; materials to be inspected. And as carpenter's work is so various under the same name, it will be proper to have a window-frame, moulding, &c., and a door, made complete, for each story, as a pattern.

The contract for the roof can be delayed until you have further digested

he questions in reference to it to which your letters refer. A tin roof would probably be the best.

The work to be subject to rigid inspection while in progress. Contractors to give bond, and also to be subject to deduction of 15 per cent., in making payments for work, on the value of work done, to be forfeited on failure, to be paid on fulfilment of contract.

It is doubted if the counter-ceiling can be carried beyond the second story without adding too much weight to the walls.

The "furring" or "battening" is one of those details to which, of course, the superintending engineer will give proper attention. The remarks "in pencil" upon the plates of the plan should not be allowed to embarrass you: they were intended for consultation upon the plan before it was sent.

The contracts directed will cover the principal expenditures; that for the painting can be delayed. Yet you will find much to be done by hired mechanics under your particular direction.

If the paint to which you refer should prove to be a protection against fire, it may be proper to use it on all the wood-work, stairways, &c., before giving the covering of common paint of the desired color.

Your suggestions will always receive the greatest attention. Express them methodically, precisely, and in detail. Would it not be advisable to have an experienced builder as an inspecting agent?

Respectfully, &c.,

J. J. ABERT,

Colonel Corps Topographical Engineers.

Lieutenant J. D. WEBSTER,

Corps Topographical Engineers, Chicago, Illinois.

BUREAU OF TOPOGRAPHICAL ENGINEERS,

Washington, August 14, 1849.

SIR: Your letter of the 9th has been received. There is no objection to trying the plan of procuring materials and erecting, by hired labor, to the extent of the foundation-work of the hospital, which is probably as much as can be put up, under any plan, during the present season. You can also contract for brick and other materials for the building, as these can be used at cost by a contractor, or put up according to the plan of the foundation, as experience and future circumstances shall justify.

Respectfully, &c.,

J. J. ABERT,

Colonel Corps Topographical Engineers.

Lieutenant J. D. WEBSTER,

Corps Topographical Engineers, Chicago, Illinois.

No. 18.

OFFICE W. R. IMPROVEMENTS,

Louisville, November 7, 1850.

SIR: In answer to your inquiries contained in your instructions of the 2d instant, received this morning, I take leave to forward the accompany-

ing extracts from my reports of September 1 and October 23, 1850, which contain the information called for in your letter.

From these papers it appears that additional appropriations of the following import are required on account of the hospital at Louisville, to wit:

For completion of pavements, privy-vaults, cisterns, hot-air furnaces and fixtures, plumber's work, &c.	-	-	\$3,000 00
For grading and draining hospital site, and protecting same from washings and abrasions; also for supplying hospital with water, &c.	-	-	4,000 00
Amount required	-	-	<u>7,000 00</u>

Should the system of warming and ventilating the hospital, agreeably to the plans most approved in eastern hospitals, be applied to the Louisville hospital, an additional appropriation of about \$5,000 over and above those just stated will be required, agreeably to an estimate by a gentleman from Philadelphia, agent for works of this sort, now present. Hence the entire amount requisite to the completion of the Louisville hospital will be \$12,000.

With respect to the time of its completion, or of its readiness for occupancy, the lateness of the date at which the last appropriation was made has rendered it impracticable to resume the work in season to have it completed within the current year. The plastering of the building, though already contracted for, cannot be completed till about the middle of May next. The painting of the same must be postponed till after the plastering shall have been done, and of course cannot be completed till about the middle of June following. These operations, together with sundry others of less note, which will be carried on simultaneously with those just before mentioned, may, without doubt, be so far advanced as to render the building fit for occupancy on or about the 1st July next, provided the requisite means are supplied by reasonable appropriations.

Very respectfully, sir, your obedient servant,

S. H. LONG,

Lieut. Col. U. S. A., Superintendent Marine Hospitals.

HON. THOMAS CORWIN,

Secretary of the Treasury, Washington, D. C.

Extract from annual report, submitted under date of September 1, 1850.

4. *Marine hospital at Louisville.*—The condition, progress, &c., of this work, on the 15th December, 1849, was fully explained in a report to the Honorable Secretary of the Treasury of that date. To this paper I take leave to refer for all details of information that may be required.

In this report, an estimate of the probable cost of completing the building and getting it in readiness for occupancy was included—agreeably to which, an appropriation of five thousand dollars, in addition to the amount previously set apart, would be wanted for the completion of the hospital. This additional sum, on condition of its being *seasonably appropriated*, was deemed sufficient to accomplish the work. But no such

appropriations having as yet been made, the work has been entirely suspended for nearly two months, and must remain so until the expected appropriation shall have been made. By reason of this interruption, and by the accidental omission of any estimate for outside shutter-blinds in the report referred to, the construction of the hospital and its appendages cannot be carried to so full and complete a finish as was contemplated in that report.

The work done towards the completion of the hospital from the date of the report above mentioned to the close of the last fiscal year embraces the following items, viz: the preparation of inside door frames, doors, window-sash, &c., for the entire building; the framing and setting of partitions; the laying of the floors, &c., of all parts of the building, except those of the piazzas and water-closets; the completion and hanging of all shutter-blinds; the partial construction of water-tanks; the partial construction of the main and wing hall stairs; the making and setting of plaster grounds, mantel-pieces, architrave, finish of doors, windows, &c.; laying of all hearths, except those of the kitchen and wash-room; the safe-keeping of the public property, &c.

The receipts and expenditures on account of the Louisville hospital for the last fiscal year are as follows, viz:

Unexpended balance on hand and applicable to this service				
July 1, 1849				\$1,278 40
Remittance from	United States	treasury,	Aug. 15, 1849	3,000 00
Do	do	do	Sept. 17, 1849	3,000 00
Do	do	do	Oct. 29, 1849	3,000 00
Do	do	do	Dec. 19, 1849	4,000 00
Do	do	do	Dec. 24, 1849	2,000 00
Do	do	do	Jan. 28, 1850	2,000 00
Do	do	do	April 30, 1850	667 00
Amount received on account of lumber transferred from				
Louisville hospital to the Napoleon hospital				340 36
Amount of receipts for the year				19,285 76
Amount of expenditures for 3d quarter 1849				\$6,150 50
Do	do	4th quarter 1849	-	9,830 29
Do	do	1st quarter 1850	-	1,504 59
Do	do	2d quarter 1850	-	1,727 37
Amount expended for the year				19,212 75
Unexpended balance July 1, 1850				73 01

The work remaining to be done, and for the execution of which the additional appropriation is required, embraces the following items, viz:

The plastering of the interior of the entire building, materials, &c., included; the fitting, setting, and hanging of all the doors, windows, &c., of the hospital, inclusive of locks, hinges, fastenings, &c.; the painting and glazing of the entire building, paint, glass, and other materials included; the laying of the piazza floors; the laying of all brick pavements required for the cellar floor, side-walks, &c., of the building; the procuring and setting of grates, fire-fronts, &c., of the same; the finishing and

setting of the water tanks, and the plumber's work pertaining thereto; the flooring and finishing of the water-closets, including plumber's work and materials; the formation of rain-water cisterns, &c.; the procuring and setting of the railings required for the piazzas; the purchase and application of furnaces and other apparatus for warming the hospital; the construction of a neat and substantial fence in front of the hospital; the procuring of iron beadsteads and of bedding and furniture of all kinds requisite to the use and occupancy of the hospital; together with various other apparatus and appliances of less importance, and too diversified for particular designation. All of which remains to be provided for, at an outlay greatly exceeding the additional appropriation called for as above.

Extract from report submitted under date of October 23, 1850.

In the report just cited, the additional appropriations deemed requisite for the completion of the several hospitals then in progress under my directions were as follows, viz:

For the hospital at Louisville	-	-	-	-	\$5,000 00
For the hospital at Paducah	-	-	-	-	7,625 00
For the hospital at Natchez	-	-	-	-	10,250 00

With respect to the adequacy of the several sums estimated as above to complete the hospitals to which they respectively relate, doubts have already been expressed in my last annual report of September 1, 1850; and in that document, sundry adverse circumstances, contingencies, and impediments were enumerated, all of which were of a character to baffle any attempt to exhibit prospectively the actual cost of either of the hospitals. These difficulties still remain unabated. It is believed, however, that the estimated amounts called for will prove adequate, or nearly so, to the completion of the hospital buildings so far as to render them fit for occupancy, although they may not, and probably will not, be sufficient for the entire completion of the pavements, cisterns, privy-vaults, plumber's work, hot-air furnaces, lightning-rods, &c., &c., for all of which provision ought to be made.

For the several purposes just mentioned, I deem it proper, needful, and advisable that the following appropriations be made, in addition to those already made for expenditure on the several hospitals above mentioned during the next succeeding fiscal year, ending June 30, 1852:

For the completion of the pavements, privy-vaults, cisterns, hot-air furnaces, plumber's work, &c., of the hospital at Louisville	-	-	-	-	\$3,000 00
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Agreeably to the recent action of Congress in reference to the marine hospitals at Pittsburg and Cleveland, both of which were originally put upon the same footing and arranged in the same class as the hospitals at Louisville, Paducah, Napoleon, and Natchez, it appears that, in addition to the completion of the hospital buildings, the fencing, grading, and draining of the hospital lots, and the protection of the same from injurious washings, abrasions, &c., and the supplying the hospitals with water, were deemed objects worthy of their attention, and that appropriations were duly and properly made for the accomplishment of such purposes.

The lots and sites of the four hospitals committed to my charge, undoubtedly, have equal claims on the attention and patronage of Congress, and appropriations for similar purposes in connexion therewith are quite

as needful and proper as those made for such purposes on account of the hospitals at Pittsburg and Cleveland.

A portion of the lot of the Louisville hospital is low and flat, and ought to be furnished with a covered drain or sewer of very considerable extent, as a means of draining off the water that remains stagnant upon it during a wet season. The surface of this portion should be considerably raised by deposits of earth brought from more elevated portions of the lot.

The grounds adjacent to the hospital building require much labor in grading, in order to effect proper drainage, and adapt them to the terraces of the building.

The bluff earthen banks in front of the hospital require adjustment and protection from washes and abrasions, the formation of deep gullies, &c., which prospectively threaten serious injury to the lot and site.

In conclusion, I take leave to subjoin an estimate for the ensuing fiscal year, based on the foregoing premises, which is as follows:

1. For the marine hospital at Louisville:				
For completion of pavements, privy-vaults, cisterns, hot-air furnaces and fixtures, plumber's work, &c.	-	-	-	\$3,000 00
For grading and draining hospital site, and protecting same from washings and abrasions; also for supplying hospital with water, &c.	-	-	-	4,000 00
Amount required	-	-	-	<u>7,000 00</u>

No. 19.

ST. LOUIS, MISSOURI, *November 11, 1850.*

Your instructions of the 28th of October, requesting me to report in detail the cost of completing the United States marine hospital near this city, reached me on the 9th instant, and, in compliance with said direction, I beg leave to offer the following report:

The building is progressing in conformity with the plan furnished by the department; the basement is built of stone, and the superstructure will be of brick. The amount drawn from the treasury up to this date is \$15,206, which has been expended for labor and materials supplied by purchase. \$14,794 will be required to complete the masonry and such portions of the frame carpenter-work as are necessary to be executed while the walls are going up, together with the roofing of the building.

It will require \$22,806, in addition to the appropriation of \$30,000 on the 3d of March last, to complete the edifice and make the necessary improvement to the adjacent ground, as the following estimate shows:

Estimate of the cost of work under execution.

Stone-work (masonry)	-	-	-	-	\$11,706
Brick-work (masonry)	-	-	-	-	7,600
Timber for joists and roof	-	-	-	-	1,500
Iron columns and railing	-	-	-	-	6,790
Roof, slate	-	-	-	-	2,404
					<u>30,000</u>

Estimate of the cost of completing the building, after the appropriation of the 3d of March, 1850, has been exhausted, which was \$30,000.

For materials, carpenter's and joiner's work, lathing and plastering the entire building, with a flag pavement in the basement	\$14,
Iron mantel-pieces, copper gutters and spouts, laying pavement around the building, and making the necessary improvements on the adjacent ground	7, 856
• Amount	<u>22, 806</u>

The enclosed printed specification describes particularly the manner in which the work is executing.

Respectfully, your obedient servant,

EDWARD WATTS,
Superintendent.

Hon. THOMAS CORWIN,
Secretary of the Treasury.

No. 20.

Extract from a letter of John Coon, superintendent of marine hospital at Cleveland, dated November 5, 1850.

I have the honor to acknowledge the receipt of your communication of the 22d ultimo. Having made full inquiry touching the matters presented, I have to state that the only contract, written or otherwise, relating to the work on the marine hospital, and existing at the time I entered upon the duties of my appointment, was one for the frame-work and boards of the roof, which contract had been partially complied with.

This I learned from my predecessor in my first interview with him, on the 12th ultimo, and have satisfied myself of its correctness by inquiry elsewhere. So soon as I can obtain a copy of this contract, I will forward it to the department.

The work in the building was suspended by my predecessor about the 1st of August ultimo, and the building left in a condition much exposed to the action of the weather. I found the structure entirely uncovered. The rafters were in place; but the covering was deferred until arrangements could be made for the roofing tin. Regarding the necessities of the case as sufficient authority, without specific instructions, I did not hesitate to make arrangements for the tin, and provide for the completion of the roof at the earliest possible moment. It became necessary to order the tin from New York, there not being a sufficient amount in this city; and we are daily awaiting its arrival.

The partition-walls of the edifice are completed, and the main walls carried to the bed-moulding.

The flooring-joists are laid for the second and third stories.

The window-frames and sash are made for the same stories.

The foundations are laid for the pillars and antas of the two main recesses. Half of the frame-work for the cupola is erected. This comprises about all that is done; and with this, what remains to be done may be ascertained from the original drawings and specifications on file in the department. But I beg leave to enumerate, as nearly as is practicable, the several items of unfinished work.

1. The cornice and parapet-wall for the entire edifice.
2. The pillars and antas—four of the former and two of the latter for each of the two main recesses, for which the stone are yet to be quarried.
3. The joiner-work for the entire building, save the small portion already done and specified above.
4. The covering of tin for the roof, with gutters, conductors, and drains.
5. The topping-out of the chimneys, to be done in stone.
6. The water-tanks—three to be placed in each of the quarter-circular recesses.

7. The painting and glazing.

8. The flagging of the walks immediately surrounding the edifice.

Other items may be required which cannot now be enumerated. In regard to the "measures proper to be taken at this time to complete the building," I have to state that its enclosure seems to be a matter of necessity. It would not do to leave the inner walls longer to the imminent danger of dilapidation and ruin. I have, therefore, so far anticipated the directions of the department as to provide for so much of the work as is necessary for this purpose.

The building being enclosed, the joiner-work ought to proceed with all possible despatch. Abundant materials of suitable character are at hand, and competent mechanics may be had at fair rates. The remaining interior work should follow in its order.

I would also suggest that the residue of the exterior mason-work be put in hand at an early day. The quarries will continue to be accessible, and it is believed that contracts for the stone-cutting may be made more favorably at this time of the year than at any other.

It is due to the department that I should state, in this connexion, that I have found much dissatisfaction manifested by the community on account of alleged unwarrantable delays in the prosecution of this work.

The protection of the lot from the encroachments of the lake is a matter requiring immediate attention. The fear is entertained by competent judges that the work of protection has already been so far neglected that, sooner or later, serious injury may, as a consequence, result to the edifice. The piling should, therefore, be commenced at once, and prosecuted to completion. This being done, and the springs of water in the bank properly taken up and secured, the grading may, if need be, be deferred until the close of the approaching inclement season. But the necessity of protection for the safety of both the building and lot is regarded as pressing and immediate.

The work for the protection should be, for the present at least, simply a line of piles parallel to the bank, so placed as to receive and break the force of the waves, and to admit of the formation of a wide beach behind it.