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# R E A S O N S

H U M B L Y   O F F E R E D

Against laying any farther T A X upon

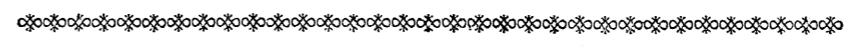
## M A L T or B E E R;

Shewing that such a Tax would not only cause great Losses to the *Landholders* of *England*, but be prejudicial to several Branches of our *Manufacturies*, and prove a *pinch-Belly* Tax to some Hundred Thousand Families of *labouring People* :

S H E W I N G   A L S O,

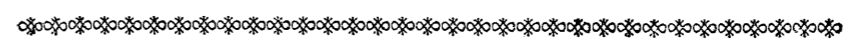
That Three Years extraordinary Supplies for War may be raised upon the exorbitant Part of those Prices which the *Sugar-Planters* have for above a Year past obliged the People of *Great Britain* to pay for *Sugars*; which Supplies may be so raised,

Without causing any Losses to the *Landholders* of *England*,  
Without prejudicing any Branches of our *Manufacturies*, and  
Without pinching the Bellies of industrious and *hard working People*.



*Most humbly submitted to the Consideration of* PARLIAMENT.

By *J. Massie*.



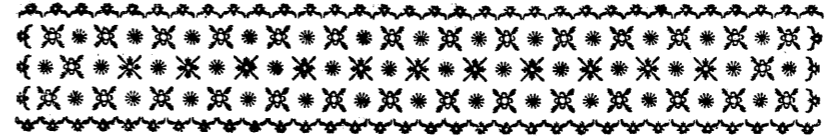
L O N D O N:

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M D C C L X.

( Price Six-Pence. )



R E A S O N S

H U M B L Y O F F E R E D

Against laying any farther T A X upon

M A L T or B E E R.

W H E N I consider how much the common working People of England have contributed by their Industry and Courage to make this Nation rich and happy, and how slender a Portion of those national Benefits come to their Share, I cannot help being grieved at the Thought of Measures which will make that small Portion less; and this will most certainly be the Consequence of laying a farther Tax upon either Malt or Beer, for such a Tax will take more Money from every labouring Family than they at present pay, and without bringing more Meat, Drink, or Cloathing for it, but will not add One Farthing a Year to the Incomes of several Hundred Thousands of those valuable Families.

The Tax at present intended to be laid, is, Three Pence per Bushel on MALT consumed in England, &c. which Tax would produce about Three Hundred and Fifty Thousand Pounds a Year, and would be raised upon either the Landholders, Farmers, Maltsters, Brewers, or Ale-sellers, or upon the whole Body of the People; but I am persuaded that the Landholders do not expect the Tax to fall upon them, or that it should lie upon their Tenants the Farmers, for in that Case, the Money would at last be to come from those Landholders, who must abate their Rents at least as much as the intended Tax shall amount to.

I have said that the Landholders do not expect such a Tax to fall upon them, and most certainly it would not immediately do so, because Malt is the only expensive Ingredient in Beer, which being a common Necessary of Life, it must be had by all Sorts of People who have Money to pay for

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it; so that such a Tax will not oblige the Farmers to sell their Barley cheaper than it would otherwise be sold; and as the Malsters would not only be to pay the customary Prices for Barley, but also to pay Three Pence per Bushel more for the Tax, Malt would be thereby made about Four Pence per Bushel dearer at the first Hand.

There the Tax would end, with regard to all Beer that is brewed and drank in private Families; but it would not end there, with regard to Beer that is brewed by public Brewers, for they must not only be repaid the Four Pence per Bushel advanced in the Price of Malt, but a trading Interest or Profit thereon; so that those Housekeepers who buy Beer by the Barrel, for the Use of their Families, would be to pay near, if not quite, Twice as much Money in and on account of such a Tax, as the Tax itself amounted to; for all trading People must sell dearer in proportion as they buy, or Bankruptcy will overtake them and their Families be ruined.

This being the Case, it is evident that neither the Malsters, public Brewers, nor Ale-sellers, would be to pay in Reality, so much as one single Penny of the Three Hundred and Fifty Thousand Pounds a Year, which are intended to be raised by an additional Tax upon Malt, but on the contrary would, and equitably might, make Gain thereby; because, none of those Classes of Traders would then be able to carry on their usual Quantity of Trade, without employing more Money to pay the new Tax, &c. and it is as unjust to expect that they or any other Traders, should employ One-Tenth Part more Money for Nothing at all, as that Labourers should work Ten Days for Nine Days Wages.

Money is to Traders, what Land is to Landholders; and since no Gentleman will or ought to lett Ten Acres for the Rent of Nine Acres (unless he hath over-rented his Land, which signifies nothing in the present Case), it is not only weak but unjust to expect that Traders should give away One-Tenth Part of a fair Profit, because a new Tax is laid: We must therefore reckon, that the said Tax, if laid, will not only shift from the Malsters to the public Brewers, and from them to the Ale-sellers, but will really be fixed upon the Consumers, with the Addition of a trading Profit thereon, which will be compoundedly increased by passing from the Malsters to the Brewers, and from them to the Innkeepers and Ale-sellers.

How much that Tax would increase the Price of strong or of small Beer to substantial Housekeepers, who buy their Beer by the Barrel, I cannot pretend to exactly determine, nor is it very material with regard to the subject Matter in Hand, because the Grievance of such a Tax will be

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be felt elsewhere; for a Farmer or a Tradesman who hath an Income of only Forty Pounds a Year to live upon, in the Country or in a Market-Town, can pay Six or Eight Shillings out of it, without pinching the Stomachs of his Wife and Children, and without depriving them of Shoes and Stockings; but the taking of Six or Eight Shillings a Year from each labouring Family would bring Wretchedness and Discontent into several Hundred Thousands of them.

Persons who neither know nor think how the common working People of England in general live and fare, possibly may wonder to hear it said, that taking so small a Sum from the Income of such a Family, will bring Wretchedness and Discontent into it, and yet it will be easy to shew that this is not only true, but must be the Consequence of such a Tax; for it signifies nothing to say, that a farther Tax of Three Pence per Bushel on Malt, and the Traders Profits upon that Tax, cannot possibly come to more than Two Shillings per Barrel of strong Beer or Ale, which makes but about Two Thirds of a Penny per Gallon; or that indifferent Harvests have raised the Price of Barley Six Pence per Bushel above the general Market Rates, without raising the Price of strong Beer in any Part of the Kingdom.

As to such a Tax not amounting to more than Two Thirds of a Penny per Gallon upon strong Beer, it is to be considered, that there are about Four Millions of Barrels of Ale and strong Beer annually brewed for Sale in England and Wales, and that most of the Beer so brewed, is retailed by the Pint, either to Freeholders, Farmers, and Tradesmen, or to Husbandmen, Manufacturers, Labourers, &c. so that every Person who shall drink a Pint of strong Beer or Ale, either in an Inn or Alehouse, must pay more than Three Halfpence for a Pint of Porter-Beer in London, and more than Two Pence for a Pint of Ale in all other Parts of England, and the least Addition of Price that can be made in either Case, is, One Farthing a Pint.

That Coin is our smallest in Value, and though it be of as little Consideration in Money-Matters, as a single Grain of Barley is in a wealthy Farmer's Barn, yet would the taking of such a Trifle more than usual out of a labouring Man's Income, every Time that a Pint of strong Beer is necessary for his Support, be sufficient to bring Wretchedness into his Family; and that the laying of such a Tax would spread Wretchedness and Discontent in every City, Market-Town, Village, and Parish in England, there cannot be the least Reason to doubt, when it is considered how much Money the Increase of One Farthing a Pint in the Price of strong Beer will amount to, for all that is drank or retailed in public Houses.

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One Farthing a Pint is Two Pence per Gallon, and there being Thirty-four Gallons in a Barrel of Ale or strong Beer, the advanced Price for each Barrel of either, that is drank or retailed in public Houses, would be Five Shillings and Eight Pence; so that the advanced Price upon Four Millions of Barrels, the Quantity annually brewed for Sale in England and Wales, would amount to no less than One Million One Hundred and Thirty-three Thousand Three Hundred and Thirty-three POUNDS Six Shillings and Eight Pence! which vast Sum would every Year be levied upon the Body of the People, if the Prices of Ale and strong Beer were to be raised only One Farthing a Pint.

Nor is that prodigious Sum of Money the Whole that would be annually levied upon the People, on account of a farther Tax of Three Pence per Bushel being laid upon Malt; for admitting that Four Bushels of Malt are used to each Barrel of Ale or strong Beer so brewed, upon a general Average, there will not then be more than Sixteen Millions of Bushels of Malt used for making those Four Millions of Barrels of Ale and strong Beer; but the whole Quantity of Malt annually consumed in England and Wales, is about Twenty-eight Millions of Bushels; so that Twelve Millions of Bushels still remain to be accounted for, and it will be necessary to inquire what farther Sum the Nation will have to pay for them, if such a Tax should be laid.

The Quantity of small Beer annually brewed for Sale in England and Wales, is about Two Millions Three Hundred Thousand Barrels, a great Part whereof is drawn from Malt out of which Ale or strong Beer hath been first made; so that Three Millions of Bushels will be a sufficient Quantity of Malt for those 2,300,000 Barrels of small Beer; and as there are not more than about Seven Hundred Thousand Barrels of small Beer annually brewed for Sale in London, by far the greater Part of the One Million Six Hundred Thousand Barrels; which are annually brewed for Sale in all other Parts of England, must be drank by working People; for substantial Housekeepers, excepting in London, generally have their small Beer brewed at home.

These Things being so, I shall reckon, that One Million of Barrels of small Beer are annually retailed in small Quantities to the Husbandmen, Manufacturers, Labourers, and other common working People of all England and Wales; and that the small Beer so retailed, would be made Two Shillings a Barrel dearer to those working People, by a farther Tax of Three Pence per Bushel on Malt: but I think that Six Pence per Barrel advanced Price, is enough to reckon for the remaining 1,300,000 Barrels of small Beer, which are either sold by the Barrel, or drank in public Houses, by the Soldiery, &c. because the Computation is not to be regulated by the

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the best small Beer that is sold in London, nor by the worst that is sold in the Country.

There now remain Nine Millions of Bushels of Malt to be accounted for, and I shall consider the whole of it as appropriated to be brewed by private Families; for as to the distilling either of Malt or of Corn; it is at present forbidden by Law: Supposing then, that 9,000,000 Bushels of Malt yearly, are brewed by private Families, such Malt would cost them only Four Pence per Bushel more, for or in Consequence of the intended Tax; and the several Sums of Money which this Nation would have to pay yearly on the said account, are, according to my Computations, as follow.

For Ale and strong Beer, sold	4,000,000 Barrels, at	s. d.	£	s. d.
Small Beer	1,000,000	5 8	1,133,333	6 8
	1,300,000	2 0	100,000	—
	9,000,000 Bushels	0 6	32,500	—
Malt brewed by private Families		0 4	150,000	—
The Total is			1,415,833	6 8
From which deduct, for Malt and Beer exported, for Beer consumed on board Ships of War and Merchant Ships, and for strong Beer and Ale sold by the Barrel, to private Families			65,833	6 8
And the Total Sum to be annually levied upon the People of Great-Britain, for and in consequence of the said Tax, would be			1,350,000	—

It is shocking to think, that a TAX which would bring only Three Hundred and Fifty Thousand Pounds a Year into the public Treasury, should make such Havock in the PROPERTY of the PEOPLE; and yet all this would as I apprehend come to pass, without either Fraud or Combination among the several Classes of Traders who deal in Malt and Beer: for the Malsters must pay down the Tax when the Malt is made, and not only wait Six, Twelve or Eighteen Months, before they are repaid, but run the Risque of losing by bad Debts, the very Money which they advanced for the new Tax; all which Matters being considered, it is plain that such a Tax would raise the Price of Malt, Four-pence a Bushel, without any unfair Dealings or Practices among the Malsters.

As to the public Brewers, Inn-keepers, and Ale-sellers, they are in the same Situation with regard to the Prices of Beer, as Farmers are in with regard to the Rents of Lands; for they bear the Losses by bad Harvests, and have the more than usual Profits arising from good Harvests; so that every

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every *Landholder* knows what *Money* he hath to expect yearly from his *Estate*, and all *Classes* of People know what *Money* they are to pay for a *Pint* of *Ale* or *strong Beer*; but whoever imagines that the *public Brewers* and *Ale-sellers* will or can pay the intended *Tax*, because *established Custom* hath fixed upon them the *Losses* caused by bad *Harvests*, will find himself very much mistaken.

For no thinking Man will continue to employ his *Money* and *Time* in a Way of *Business* that he foresees would bring him to *Poverty*, instead of affording *Maintenance* and *Provision* for his *Family*; and as to *public Brewers*, *Inn-keepers*, or *Ale-sellers*, gaining more *Money per Family*, in proportion to their *Stock*, than is gained by other *Classes* of trading People, I am persuaded that they do not; because, any Man who hath *Money* sufficient to carry on the *Business* of *public brewing*, or of *Ale-selling*, may freely do either; and so long as that continues to be the Case, those Two Branches of *Business* cannot be more profitable than others, for there are always *Men* and *Money* ready to be employed in any *Trade* that yields more than a common trading *Profit*.

I know it may be said, that a *Pint* of *Ale* or *strong Beer*, costs the *Ale-seller*, only *Five Farthings*, when *Malt* is at a reasonable Price; and, that *Inn-keepers* and *Ale-sellers* in all other Parts of *England*, might very well bear the intended *Tax*, out of the other *Three Farthings* which they receive for a *Pint* of *Ale*, although the like could not be done in *London*, where *strong Beer* is sold for only *Three Half-pence a Pint*: but those Persons who compute in that Way, reckon without their *Host*, and will deceive themselves, if not mislead other People; for the Ability of *Inn-keepers* and *Ale-sellers* to pay this, or any farther *Tax*, is to be measured by the *Money* they are able to lay by at the Year's End, after paying *House-Rent*, *Taxes*, *Servants*, and maintaining their Families.

Now as the Sums of *Money* which those Two *Classes* of *Traders* annually and clearly gain, cannot, for the Reasons before-mentioned, be greater than are yearly gained by other *Classes* of trading People, in proportion to the *Money* or *Stock* employed; it is very certain, that *Inn-keepers* and *Ale-sellers* are no more able to pay the intended *Tax*, than any other *Classes* of *Traders* who do not deal in either *Malt* or *Beer*; and when it is considered, that about *Seventy Thousand Pounds a Year* have lately been taken out of the *Profits* of *Ale* and *Beer-sellers*, by additional *Stamp-Duties* upon their *Licences* and upon *News-Papers*, I believe it will be thought, that the *Taxes* already laid, bear harder upon those Two *Classes* of People, than upon any other *Class* of *House-keepers*.

Perhaps

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Perhaps it will be said, that there are too many *Alehouses*, and that shutting up such of them as are unnecessary, would enable those People who keep the others, to pay the intended *Tax*; but that Expedient would fail of answering such a Purpose, and would cause a great Diminution in the *public Revenue*; for People who open *Inns* or *Alehouses* in wrong Places, must soon shut them up again; and if *Licences* to sell *Beer* and *Ale* should be refused to a great Number of Persons who now have them, and do not keep disorderly Houses; many of those Persons and their Families would not only be ruined, but the *public Revenue* would be thereby much decreased; first, by lessening the Produce of *Stamp-Duties*, and afterwards, by causing much more *Ale* and *Beer* to be brewed by private Families, that otherwise would have been brewed by *Ale-sellers*, &c. and have produced *Five Shillings per Barrel for Duty*, in public Houses.

There yet remains another Expedient to be considered, and that is, brewing so much less *Malt* than is now used for each *Barrel* of *Ale* and *strong Beer*, as would compensate for the *Four Pence per Bushel* extraordinary which must then be paid for *Malt*; but the *Landholders* will presently say, that this is a very bad Expedient; because the Consumption of *Barley* in *England*, would be thereby decreased to the Value of near *Four Hundred Thousand Pounds a Year*; and without materially increasing either the home Consumption of *Bread-Corn*, or the Exportation of *Wheat* or of *Barley*; in which Case, the *Farmers* would have near *Four Hundred Thousand Pounds a Year less to receive* for their *Commodities*, and the *Landholders* would be to take so much less for their *Estates*.

I have now examined all the plausible Expedients which I think can be offered, with regard to the shifting and fixing of the intended *Tax*; and there doth not appear to me to be the least Shadow of Reason for expecting more or less with regard to the first fixing thereof, than that it would either fall upon the *Landholders only*, or must be raised upon the whole Body of the People, in the Manner, and with those amazing consequential Payments, which I have already specified; for as to the *Inn-keepers* and *Ale-sellers*, they are so far from being in a Capacity of bearing the intended *Tax*, that many of them are said to have been lately obliged to shut up their Houses, partly by the long continued Dearth of *Corn*, and partly by the great Numbers of *Soldiers* which the *War* hath made it necessary to have provided with *Quarters*; and though those great and particular Losses and Hardships upon *Inn-keepers* and *Ale-sellers* will end with the *War*, and are already abated by *Plenty of Corn*, yet will there still remain a new *Tax* of *Seventy Thousand Pounds a Year* upon them, for the additional *Stamp-Duties* upon their *Licences* and upon *News-Papers*.

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I have made use of the Words *first fixing*, with regard to the intended *Tax*, because a great Part of such a *Tax*, and of the *consequential Payments* attending it, would not ultimately rest upon the Consumers, but, after causing numberless Distresses and universal Discontent among all Sorts of hard working People, would finally fix upon the Landholders; for though Tradesmen, &c. do and ever must prevent general Taxes upon consumable Commodities from falling on any Classes of them in particular, by selling in proportion as they buy; yet, Husbandmen, Manufacturers, Labourers, &c. in general, cannot relieve themselves in the same manner; at least, there would not be many of them, in proportion to their whole Number, who would be able to do it with regard to the intended *Tax*; and I am sure it highly concerns the Landholders of England to take Care that labouring Families shall not stand in Need of any such Relief.

For the Incomes of such Families are the Measure of their Expences, and they cannot eat, drink, or wear more in a Year, than they earn in that Time; so that if the intended *Tax* should be laid, and their Wages are to continue at the same Rates as heretofore, nothing can be plainer or more certain than, that all the Money which such a *Tax* would cause to be taken more than usual out of their Incomes, must be PINCHED from the BELLIES AND BACKS of labouring Families; whose Wages, as Matters now stand, do but barely provide them with necessary Meat, Drink, Cloathing, Firing, &c. and I am persuaded that there are at least Five Hundred Thousand such Families in all England and Wales, so that it will be expedient to consider how the said *Tax* would affect TRADE AND THEM.

And in the first Place, I will take upon me to affirm, that the Wages of the Husbandmen, Woollen-Manufacturers, Linen-Manufacturers, Silk-Manufacturers, and Metallic Manufacturers OF ENGLAND, cannot be Raised so much as One Farthing a Head per Day, without causing the Loss of much foreign Trade to this Kingdom, and bringing upon their Parishs, many Thousands of those manufacturing Families, which now live comfortably by their own Industry: for it is notorious, that of late Years the FRENCH have by the Cheapness of their Labour, been enabled to sell vast Quantities of Woollen-Manufactures in those foreign Markets which formerly used to be wholly supplied with Woollen-Manufactures from ENGLAND; which Woollen Trade in France, would not only be revived but farther increased after the War, if our Woollen-Manufacturers Wages were to be Raised, on account of the intended or any other *Tax*; and as to our Corn-Trade, Linen-Manufacturies, and Silk-Manufacturies, they could not SUBSIST without Bounties, &c. so that the Nation hath every Thing to fear from Raising the Price of Labour.

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This being the Case in regard to our Manufacturies and foreign Trade, upon which, the Wealth, Strength and Happiness of this Nation do, under Providence, chiefly depend; and it being well known that the present Wages of most of our hard working People do but just provide them and their Families with the Necessaries and Conveniences of Life, according to the humble Stations which GOD hath been pleased to place them in;—there is only One National Inference to be drawn from those Two indisputable and solemn Truths; which is, that the Price of Living should not be Raised upon those valuable Families, by any new TAX that would affect them, or by any other human Means whatever; for, by as much as they are curtailed of those Necessaries and Conveniences which belong to their Station, not only as industrious and hard working People, but as ENGLISHMEN, by so much OR MORE, will the Estates of the Landholders of England be curtailed in Value.

If labouring People were to eat less than their Stomachs require, there would be less Bread-Corn, Cattle, Cheese, Butter, &c. sold;—if they were to drink less or worse BEER, there would not be so much Barley wanted;—if they were to wear fewer Cloaths, or their Wives and Children were to go bare-legged and bare-footed, there would not be Occasion for so much Wool, Leather, &c. and the intended *Tax* would make it necessary for them to do such Things, or for their Masters to raise their Wages. —So that take it which Way you will, the Landholders would at last be to bear ALL THE LOSS, either by a Decrease in our foreign Trade, or by a Decrease in the home-Consumption of the Staple Commodities of ENGLAND; . . . but how, hard working People would bear to have their Backs and Bellies pinched, while they were doing the Duties of their several Stations, or how they would be able to perform those Duties, are MATTERS which deserve to be most seriously considered, for they certainly are of the highest Importance to the PUBLIC WEAL.

And it is no less certain, that there must be a great deal of such pinching, if the intended *Tax* takes place; for according to all that I have been able to collect, or have Reason to think, in regard to the Number of Husbandmen, Manufacturers, Labourers, Seamen, and other common working People in England and Wales, there must be Seven Hundred and Fifty Thousand Families of them, although there may not be near that Number of Cottages; for there are not in London, and the suburbs thereof, so many as Twenty Thousand Houses exempted from the House-Tax, on account of their being inhabited by labouring Families, and yet, the Bills of Mortality, &c. do make it in a Manner certain that there must be One Hundred Thousand of such Families dwelling in this Metropolis; which being likewise the Case in all the other Cities and trading Towns of Eng-  
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land, though in a much less Degree; and there being many Thousand labouring Families which work, and in a Manner live under Ground, in *Coal, &c. Mines*; I am persuaded that my Computation of the Number of labouring Families, at *Seven Hundred and Fifty Thousand*, will be thought a moderate one.

Now as there are not more than about *Six Hundred and Ninety-one Thousand* of taxable and inhabited *Houses* in all *England* and *Wales*, the Number of *labouring Families* in this Nation may with Reason be estimated at *One Half* of the *Whole Number of People*; and considering as well, the *hard Labour* that the greater Number of those working People undergo, as the *Smallness of the Incomes* whereby they are maintained, I think that *One-Third Part* of the *Ale, strong Beer, and small Beer* brewed for Sale, necessarily must be consumed by common working People and their Families; for at that Estimation, the *wealthy* and the *substantial* People of this Nation, including their domestic Servants, will have a *double Quota per Head*, of all the *Ale and strong Beer* that is brewed for Sale; besides a *Third Quota*, which consists of the *Ale and Beer* that is brewed by private Families; and exclusive of *foreign Wines, home-made Wines, Punch, Tea, &c.* all which may, in my Opinion, properly be considered as a *Fourth Quota of Liquors*, for they answer to the *Wealthy*, those Uses which *strong and small Beer* are of to *labouring People*.

Upon this Foundation, and for these several Reasons, I shall not make any Difficulty of rating the Money which the *Husbandmen, Manufacturers, Labourers, Seamen*, and other common working People of *England* and *Wales*, would have to pay yearly, *out of the Fruits of their Industry*, for and in consequence of the intended Tax, at the vast Sum of *Four Hundred Thousand Pounds* a Year, which is full *Fifty Thousand Pounds per Annum* more than the Tax would bring into the *public Treasury*; and amounts to full *Ten Shillings* a Year for each *labouring Family* upon a general Average, admitting their whole Number to be nearly what I have before computed it to be; but it is to be considered, that as some Branches of *Manufactury*, and some Sorts of *Work* require *much Labour*, and only a *little Skill*, so do other Branches of *Manufactury* and other Sorts of *Work*, require *great Ingenuity* and but *little Labour of Body*; and therefore we must not reckon that the said Tax would take *Ten Shillings* a Year from every *labouring Family*; but more than *Ten Shillings* a Year from some of those Families, and less than that Sum from others, according to their several Employments, and the different Parts of *England* they live in.

[The Remainder will be completed and published with all possible Expedition.]

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pleted and published with all possible Expedition.]

A COMPUTATION of the MONEY that hath been exorbitantly Raised upon the People  
 of Great Britain by the Sugar-Planters, in One Year, from January 1759 to Janu-  
 ary 1760; shewing how much Money a Family of each Rank, Degree, or Class hath  
 lost by that rapacious Monopoly having continued so long after I laid it open, in my  
 State of the British Sugar-Colony Trade, which was published last Winter.

No	Ranks, Degrees and Classes.	For One Family of each Rank, &c.			Money exorbitantly					
		Annual Incomes or Expenses	Annual Consumption of Sugar *	Money exorbitantly raised.	Money exorbitantly raised on all the Families, at L. s. d. per 112 lb. of Muscovado or brown Sugar					
		L.	lb. weigh.	L.	s.	d.	L.	s.	d.	
<i>Families which drink Tea, Coffee, or Chocolate, Morning and Afternoon.</i>										
1		20,000	7,420	77	5	10	772	18	4	
2		10,000	3,920	40	16	8	816	13	4	
3		8,000	3,220	33	10	10	1,341	13	4	
4	Spiritual Lords	6,000	2,520	26	5	—	2,100	—	—	
5	Temporal Lords	4,000	1,820	18	19	2	3,033	6	8	
6	Baronets	2,000	1,260	13	2	6	4,200	—	—	
7	Knights	1,000	1,020	10	12	6	6,800	—	—	
8	Esquires	800	750	7	16	3	6,250	—	—	
9	Gentlemen	600	650	6	15	5	10,833	6	8	
10		400	550	5	14	7	18,333	6	8	
11		300	360	3	15	—	18,000	—	—	
12		200	320	3	6	8	21,333	6	8	
13	Merchants	600	600	6	5	—	6,250	—	—	
14		400	480	5	—	—	10,000	—	—	
15		200	350	3	12	11	36,458	6	8	
16	Tradesmen	400	480	5	—	—	12,500	—	—	
17		200	350	3	12	11	18,229	3	4	
18		100	240	2	10	—	25,000	—	—	
19	Master Manufacturers	200	400	4	3	4	10,416	13	4	
20		100	280	2	18	4	14,583	6	8	
21	Clergymen, superior	100	350	3	12	11	7,291	13	4	
22	Persons professing the Law	100	280	2	18	4	35,000	—	—	
<i>Families which drink Tea, or Coffee in the Morning.</i>										
23	Tradesmen	70	120	1	5	—	25,000	—	—	
24		40	80	—	16	8	83,333	6	8	
25	Master Manufacturers	70	100	1	—	10	10,416	13	4	
26		40	80	—	16	8	41,666	13	4	
27	Clergymen, inferior	50	120	1	5	—	11,250	—	—	
28	Persons professing liberal Arts	60	100	1	—	10	18,750	—	—	
29	Civil Officers	60	100	1	—	10	16,666	13	4	
30	Naval Officers	80	140	1	9	2	8,750	—	—	
31	Military Officers	100	160	1	13	4	3,333	6	8	
32	Inn-keepers and Ale sellers	100	140	1	9	2	2,916	13	4	
33		70	120	1	5	—	3,750	—	—	
<i>Families which drink Tea or Coffee occasionally.</i>										
34	Freeholders	100	112	1	3	4	35,000	—	—	
35		50	56	—	11	8	35,000	—	—	
36		25	40	—	8	4	50,000	—	—	
37	Farmers	150	112	1	3	4	5,833	6	8	
38		100	56	—	11	8	5,833	6	8	
39		70	50	—	10	5	10,416	13	4	
40		40	30	—	6	3	37,500	—	—	
41	Inn-keepers and Ale-sellers	40	30	—	6	3	6,250	—	—	
<i>Labouring Families, &amp;c.</i>										
42	Country	Manufacturers of Wood, Iron, &c.	Weekly Wages.							
43		Manufacturers of Wool, Silk, &c.	s. d.							
44		Husbandmen	9 0	18	—	3	9	18,750	—	—
45		Labourers	7 6	18	—	3	9	18,750	—	—
46	Manufacturers of Wood, Iron, &c.	6 0	12	—	2	6	25,000	—	—	
		5 0	12	—	2	6	25,000	—	—	



pay yearly, out of the *Prize of their Money*, for  
of the intended Tax, at the vast Sum of *Four Hun-*  
*ds* a Year, which is full *Fifty Thousand Pounds per*  
the Tax would bring into the *public Treasury*; and  
*Ten Skillings* a Year for each *labouring Family*  
verage, admitting their whole Number to be nearly  
computed it to be; but it is to be considered, that as  
*Manufacture*, and some Sorts of Work require *much*  
*little Skill*, to do other Branches of *Manufacture* and  
, require *great Ingenuity* and but *little Labour of Body*;  
ift not reckon that the said Tax would take *Ten Skill-*  
*very labouring Family*; but more than *Ten Skillings* a  
those Families, and less than that Sum from others,  
veral Employments, and the different Parts of *Eng-*

be completed and published with all possible Expedition.]

15	_____	100	240	2	10	—	—	36,458	6 8
16	Tradesmen	—	—	—	—	—	—	12,500	— —
17	_____	—	—	—	—	—	—	18,229	3 4
18	_____	—	—	—	—	—	—	25,000	— —
19	Master Manufacturers	—	—	—	—	—	—	10,416	13 4
20	_____	—	—	—	—	—	—	14,583	6 8
21	Clergymen, superior	—	—	—	—	—	—	7,291	13 4
22	Persons professing the Law	—	—	—	—	—	—	35,000	— —
<i>Families which drink Tea, or Coffee in the Morning.</i>									
23	Tradesmen	—	—	—	—	—	—	25,000	— —
24	_____	—	—	—	—	—	—	83,333	6 8
25	Master Manufacturers	—	—	—	—	—	—	10,416	13 4
26	_____	—	—	—	—	—	—	41,666	13 4
27	Clergymen, inferior	—	—	—	—	—	—	11,250	— —
28	Persons professing liberal Arts	—	—	—	—	—	—	18,750	— —
29	Civil Officers	—	—	—	—	—	—	16,666	13 4
30	Naval Officers	—	—	—	—	—	—	8,750	— —
31	Military Officers	—	—	—	—	—	—	3,333	6 8
32	Inn-keepers and Ale sellers	—	—	—	—	—	—	2,916	13 4
33	_____	—	—	—	—	—	—	3,750	— —
<i>Families which drink Tea or Coffee occasionally.</i>									
34	Freeholders	—	—	—	—	—	—	35,000	— —
35	_____	—	—	—	—	—	—	35,000	— —
36	_____	—	—	—	—	—	—	50,000	— —
37	Farmers	—	—	—	—	—	—	5,833	6 8
38	_____	—	—	—	—	—	—	5,833	6 8
39	_____	—	—	—	—	—	—	10,416	13 4
40	_____	—	—	—	—	—	—	37,500	— —
41	Inn-keepers and Ale-sellers	—	—	—	—	—	—	6,250	— —
<i>Labouring Families, &amp;c.</i>									
				Weekly					
				Wages.					
				s. d.					
42	Country { Manufacturers of Wood, Iron, &c.	—	—	9	0	18	— 3 9	18,750	— —
43	Country { _____ of Wool, Silk, &c.	—	—	7	6	18	— 3 9	18,750	— —
44	Country { Husbandmen	—	—	6	0	12	— 2 6	25,000	— —
45	Country { Labourers	—	—	5	0	12	— 2 6	25,000	— —
46	London { Manufacturers of Wood, Iron, &c.	—	—	12	0	18	— 3 9	2,812	10 —
47	London { _____ of Wool, Silk, &c.	—	—	10	6	18	— 3 9	2,812	10 —
48	London { Labourers	—	—	9	0	12	— 2 6	2,500	— —
				Annual					
				Incomes.					
				£. s. d.					
49	Common Seamen, Fishermen, &c.	—	—	12	—	—	2 6	7,500	— —
50	Ale-sellers, Cottagers	—	—	20	—	—	2 6	2,500	— —
51	Common Soldiers	—	—	14	—	—	1 3	1,125	— —
Totals for <i>England and Wales</i> . . . 56,282 Hogheads, 10 Cent. 72 lb.								787,960	8 4
Remains for <i>Scotland</i> . . . 3,717 . . . 1 . . . 40								52,039	11 8
Totals for all <i>Great Britain</i> . . . 60,000 Hogheads, (the usual Quantity consumed yearly)								840,000	— —

\* Those Noblemen, Gentlemen, Freeholders, Farmers, Merchants, Tradesmen, &c. who shall be desirous of examining my Computation for a Family of their own Rank, &c. should reckon Two Pounds of *Muscovado* or *brown Sugar* for each Pound of *Loaf Sugar* that is consumed by their Families, for 2 lb. of *brown* doth not yield 1 lb. of the finest *Loaf Sugar*; and Three Pounds of *brown Sugar* are to be reckoned for every Two Pounds of *Powder Sugar*, or of *Sugar* that is nearly white, the latter of which is called *clayed Sugar*, because *Clay* is used in refining it.

Every Master of a Family, who hath kept House Twenty Years, may moderately reckon that he hath lost *Ten Times* as much Money by the *Sugar-Planters* Exorbitance, as he finds his Loss by them to have been in the last Year; for their Monopolizing of *Sugar* has continued about Twenty Years, in which Time, according to a Computation in my State of the *Sugar-Colony Trade*, the said *Planters* have exorbitantly raised upon the People of *Great Britain*, no less than EIGHT MILLIONS OF POUNDS Sterling, *over and above very good Profits*; and not only that Computation, but the Whole of what I have computed, and the various other national and great Losses which I have there charged the *Sugar-Planters* with, are in a Manner confessed to be in Substance true, by their not having so much as endeavoured to *publicly clear themselves* from the same; nor can it answer any real and just Purpose for those *Planters* to attempt invalidating what I have written concerning their Trade and their Misdoings, because the most essential Parts thereof are founded upon Vouchers of public Authority, or stated according to the Accounts and Evidence of their own Advocates, after rectifying some very great and evident Errors therein. — J. Maffie.

N. B. Eight Hundred and Forty Thousand Pounds (the Total of this Computation) will more than pay and cloathe for one Year, an Army of Forty Thousand British Foot Forces. January 10. 1760.

A

# S U P P L E M E N T

## T O T H E

# R E A S O N S

Already offered, by *J. Massie*, against laying any farther T A X upon M A L T or B E E R.

I SHALL not pretend to compute how much more than *Ten Shillings* a Year, the intended Tax upon *Malt* would cause to be taken from each *labouring Family* of some Classes, and how much less than *Ten Shillings* a Year it would cause to be taken from each *labouring Family* of other Classes; because it is enough to know that the said Tax would take *Ten Shillings* yearly from each of those Families, upon a general Average: but it will nevertheless be expedient, to insert a List of the principal Classes of such Families, that wealthy Men, *who are Strangers to TOIL and HARD FARE*, may not pass over these Matters *without duly considering them*; for the several Classes of People which are therein mentioned, do constitute the very NERVES and SINEWS of this NATION.

An Alphabetical LIST of the principal Classes of hard working Families in *England and Wales*.

Anchor-smiths	Coach-makers	Hemp-dressers	Plumbers
Anvil-makers	Coal-miners	House-carpenters	Porters of all Sorts
Barge-men	Coal-heavers	Husbandmen	Potters
Black-smiths	Coopers	Jack and Grate-smiths	Rope-makers
Braiers	Copper-miners	Joiners	Sawyers
Brick-makers	Copper-smiths	Iron-miners and Forgers	Seamen
Brick-layers	Dyers	Labourers of all Sorts	Ship-carpenters
Cabinet-makers	Fisher-men	Leather-dressers	Ship-riggers
Car-men	Gardeners	Lead-miners	Stone-masons
Chair-men	Gun-smiths	Packers of Goods	Tin-miners
Cloth-dressers	Hat-makers	Paviours	Wheel-wrights

*Amounting in all, to about Five Hundred Thousand Families.*

These are the Classes of Men to whom, under Providence, the *Landholders* of *England* are mostly indebted, not only for the secure Enjoyment of their Estates, but likewise for the great Value whereunto those Estates have been raised and kept; for *Ministers* may concert Plans of Operation, and *Admirals* or *Generals* may proceed to execute such Plans, but neither *Forefight* in the one, nor *Fortitude* in the other, *avail any Thing*, without the *wanted Bravery* of our common *Seamen* and *Soldiers*.

And if ever that *true Courage*, which *Religion*, *Liberty*, *comfortable Living*, and *manly Labour*, infuse into the common working People of *England*, should be broken or depressed, either by more burthenfome Taxes or by Debaucheries, I do not think that the LIBERTY of this NATION would be worth Ten Years Purchase from that Time; for so lately as in the last Century, the *Danes* were a free People, but the wealthy Men of that Nation oppressed the common People to such a Degree, that rather than bear the Burthen any longer, they *surrendered up their LIBERTIES* to the then King, and ever since, both *Rich* and *Poor* in *Denmark* have all been SLAVES ALIKE.— Mark well, ye wealthy Men of this Land, the JUSTICE of OMNIPOTENCE, in making those oppressed *Danes* the Instruments of bringing *Slavery* upon the haughty Oppressors who before *enslaved* them.—

Happily for this Nation, the common People of *England* never have yet been driven to any such dreadful Extremity, for though some Men of weak Heads or wicked Hearts, suck in slavish Principles and abominable Vices, by travelling into Countries where *Slavery* and all Manner of *Wickedness* prevail; yet, hath it hitherto been a constant Maxim of ENGLISH GOVERNMENT, to spare the industrious and hard working Poor, as much as possible, whenever new Taxes have been made necessary by expensive Wars. for all TRUE *English* Patriots have ever considered, that poor Men who earn their Bread in the

An Alphabetical List of the principal Trades and Professions of the working Families in  
England and Wales.

Anchor-smiths	Coach-makers	Hemp-dressers	Plumbers
Anvil-makers	Coal-miners	Houfe-carpenters	Porters of all Sorts
Barge-men	Coal-heavers	Husbandmen	Potters
Black-smiths	Coopers	Jack and Grate-smiths	Rope-makers
Brafiars	Copper-miners	Joiners	Sawyers
Brick-makers	Copper-smiths	Iron-miners and Forgers	Seamen
Brick-layers	Dyers	Labourers of all Sorts	Ship-carpenters
Cabinet-makers	Fisher-men	Leather-dressers	Ship-riggers
Car-men	Gardeners	Lead-miners	Stone-mafons
Chair-men	Gun-smiths	Packers of Goods	Tin-miners
Cloth-dressers	Hat-makers	Paviours	Wheel-wrights

Amounting in all, to about Five Hundred Thousand Families.

These are the Classes of Men to whom, under Providence, the *Landholders* of *England* are mostly indebted, not only for the secure Enjoyment of their Estates, but likewise for the great Value whereunto those Estates have been raised and kept; for *Ministers* may concert Plans of Operation, and *Admirals* or *Generals* may proceed to execute such Plans, but neither *Forefight* in the one, nor *Fortitude* in the other, avail any Thing, without the wonted *Bravery* of our common *Seamen* and *Soldiers*.

And if ever that *true Courage*, which *Religion*, *Liberty*, *comfortable Living*, and *manly Labour*, infuse into the common working People of *England*, should be broken or depressed, either by more burthenfome Taxes or by *Debaucheries*, I do not think that the LIBERTY of this NATION would be worth Ten Years Purchase from that Time; for so lately as in the last Century, the *Danes* were a free People, but the wealthy Men of that Nation oppressed the common People to such a Degree, that rather than bear the Burthen any longer, they *surrendered up their LIBERTIES* to the then King, and ever since, both *Rich* and *Poor* in *Denmark* have all been SLAVES ALIKE.— Mark well, ye wealthy Men of this Land, the JUSTICE of OMNIPOTENCE, in making those oppressed *Danes* the Instruments of bringing *Slavery* upon the haughty Oppressors who before *enslaved* them.—

Happily for this Nation, the common People of *England* never have yet been driven to any such dreadful Extremity, for though some Men of weak Heads or wicked Hearts, suck in slavish Principles and abominable Vices, by travelling into Countries where *Slavery* and all Manner of *Wickedness* prevail; yet, hath it hitherto been a constant Maxim of ENGLISH GOVERNMENT, to spare the industrious and hard working Poor, as much as possible, whenever new Taxes have been made necessary by expensive Wars; for all TRUE *English* Patriots have ever considered, that poor Men who earn their Bread in the Sweat of their Brows, should live comfortably according to their Stations, or the *rich* would soon become *poor*; and it is only doing bare Justice to the Memory of the late Right Honourable Mr. *Pelham*, to say, that his mild Administration was not stained by any Tax that oppressed the industrious Poor; though he did not know that Three Years extraordinary Supplies might then have been raised upon the exorbitant Part of the Prices of *Sugar*; nor were the Barriers of *Religion* and *Virtue* then broke down, by opening the Doors of the *Foundling Hospital* to all *Prostitutes* and *Villains*.

Nor was Mr. *Pelham's* steady Attachment to the true and reciprocal Interest of the KING and PEOPLE, acknowledged by a Bushel of *Gold-Boxes* and *honorary Freedoms*; for a Man whose Greatness of Soul taught him to despise the Trade of *political Fiddling*, and the turning out of *Tar-Barrels* to amuse the People, was not likely to have those costly Trinkets; and how well such uncommon Honours have since been *deserved* from the PEOPLE, these rapacious Misdoings of the *Sugar-Planters*, &c. will truly shew, to all Men of common Understanding; for it would be a Piece of *leger de Main*, worthy of *Birch* the Conjuror, to transfer the Honour of our *Fleets* and *Armies*, and the heroic Conduct of the ADMIRALS *Hawke*, *Boscawen*, *Saunders*, *Osborn*, *Watson*, *Pocock*, &c. and of the GENERALS *Amberst*, *Wolfe*, *Townshend*, *Waldegrave*, *Kingsley*, *Barrington*, *Johnson*, *Clavering*, &c. to Patriots who were all the Time reposing upon Velvet Cushions, &c. in *England*; for at that Rate, our Patriots may also take to themselves, the Glory acquired by his *Prussian* Majesty and Prince *Ferdinand* of *Brunswick*.

And as to the present intended Tax, I will venture to say, that it would take One Third Part as much Money from the hard working People of *England*, as they at present pay, for or on account of all the Taxes now subsisting on consumable Commodities, although the said Tax will not bring into the public Treasury so much as One Fifteenth Part of the Money which those Taxes annually produce.—How will our brave *Seamen*, *Soldiers* and *Militia*, stand agast at their Return home, when they find their Loss of *Blood*, *Health* and *Comfort*, rewarded by a Tax that will make each of them *Ten Shillings* a Year poorer than they were before,

fore, though their Courage and Sufferings have made those Men *richer*, who before were *rich*, and brought home *Prosperity* and *Honour* to others, while they themselves will be to pine in *Misery*; and all this, while *rapacious* Sugar-Planters and *Slavish* Negro-Drivers, have been exorbitantly raising, by *Sugar*, *Melasses* and *Rum*, Three Times as much Money yearly, upon the People of *Great-Britain*, as that pinch-Belly *Tax* would bring in.—If that be *Patriotism*, the PEOPLE will have Reason to grieve and sigh again for the Death of Mr. *Pelham*.—

For as to our *Militia*, I wish as well to it, as those who have been bellowing about the *Habeas Corpus Act*, the *Constitution*, and the *Liberty* of the Subject, *while they have been sucking the vital Blood of this Nation, at the Rate of One Million a Year*; but we should not so far rely upon the *Militia*, as to neglect other Means of preserving *LIBERTY*; for the *French* have a *Militia*, and yet are *abject Slaves*, which is likewise the Case of the *Spaniards*; and that noble Spirit of entering into our *Militia*, *may be cooled*, by marching and keeping Men from their *Wives*, *Children*, and *Employments*, AFTER the Defeat of that *French Fleet*, which was intended for the Invasion of *England*. But by what Means, the many Thousands of People who have been tempted to *Debauchery*, by a *Foundling Hospital*, are to be made sober and industrious again, or be kept from *Thieving*, I cannot tell.—

Perhaps, our *virtuous* Patriots may soon extend their *Humanity* to *Thieves* as well as *Whores*, and establish an *Hospital* to prevent Men from robbing upon the *Highway*, as well as to prevent Women from murdering bastard Children; for that would be an effectual Way to increase the Number of People, not only by saving many Lives, which would otherwise be lost at *Tyburn*, but by forwarding Procreation among *Thieves* and *Prostitutes*, all of whom and their Children, would then be maintained by the Labour of the honest and industrious: but at the same Time it is to be remembered, that such Miscreants are inveterate Enemies to *LIBERTY*, and may hereafter answer the dangerous Purposes of deep designing Men, whose Professions and real Intentions are generally as opposite as *Light* and *Darkness*: It is also to be observed, that *INFINITE WISDOM* and *GOODNESS*, deals with the *Rich* as they deal by the *Poor*, though not always in so visible a Manner as in that *Affair* of the *Danish* Nation; and yet, if we look back to what hath happened in *England*, concerning the Destruction of Cottages, and *Farm-Houses*, and the Inclosure of *Common Lands*, there will be found abundant Cause for thinking, that the Hand of *DIVINE JUSTICE* hath kept pace with the Misdoings of the *Wealthy*, by extirpating their Families in due Proportion to their Extirpation of the *Poor*.—

All which is most humbly submitted

Westminster, 24 January, 1760.

By J. Maffie.

N. B. This Nation hath been deprived of Twenty Millions of Money, and of Employment for Two Hundred Sail of Ships, by the abominable Luxury Exorbitance, &c. of the Sugar-Planters, all which is made appear in my State of the Sugar-Colony Trade.

Extracts from the Tenth Chapter of Sir *Josiah Child's* Discourse on Trade:

CONCERNING THE

## SUGAR-PLANTERS,

Other Planters, and the *British* Plantations.

“ *VIRGINIA* and *Barbadoes* were first peopled by a Sort of *loose vagrant* People, *vicious* and  
 “ *destitute* of Means to live at home, (being either unfit for Labour, or such as could find none to  
 “ employ themselves about, or had so misbehaved themselves by *Whoring*, *Thieving*, or other  
 “ *Debauchery*, that none would set them on work) which Merchants and Masters of Ships, by their  
 “ Agents (or Spirits as they were called) gathered up about the Streets of *London*, and other Places,  
 “ *cloated* and transported to be employed upon *Plantations*; and these I say were such, as had there been no  
 “ *English* foreign Plantation in the World, could probably never have lived at home to do Service for  
 “ their Country, but must have come to be *hanged* or *starved*, or died untimely of some *miserable* *Dis-*  
 “ *eases*, that proceed from *Want* and *Vice*.—

“ But the principal Growth and Increase of the aforesaid Plantations of *Virginia* and *Barbadoes* hap-  
 “ pened in, or immediately after our late Civil Wars, when the worsted Party by the Fate of War,  
 “ being deprived of their Estates, and having some of them never been bred to Labour, and others  
 “ made unfit for it by the lazy Habit of a Soldier's Life, there wanting Means to maintain themselves  
 “ all abroad with His Majesty, many of them betook themselves to the aforesaid Plantations, and  
 “ great Numbers of *Scotch* Soldiers of His Majesty's Army, after *Worcester* Fight, were by the then  
 “ prevailing Powers voluntarily sent thither.

“ Another great Swarm, or Accession of new Inhabitants to the aforesaid Plantations, as also to *New-*  
 “ *England*, *Jamaica*, and all other His Majesty's Plantations in the *West-Indies*, ensued upon His  
 “ Majesty's Restoration, when the former prevailing Party being by a Divine Hand of Providence brought

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“ being deprived of their Estates, and having some of them never been bred to Labour, and others  
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“ prevailing Powers voluntarily sent thither.

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“ *England, Jamaica*, and all other His Majesty's Plantations in the *West-Indies*, ensued upon His  
“ Majesty's Restauration, when the former prevailing Party being by a Divine Hand of Providence brought  
“ under, the Army disbanded, many Officers displaced, and all the new Purchasers of public Titles, dis-  
“ possessed of their pretended Lands, Estates, &c. many became impoverished, destitute of Employment;  
“ and therefore such as could find no Way of living at home, and some which feared the Re-Establishment  
“ of the Ecclesiastical Laws, under which they could not live, were forced to transport themselves, or sell  
“ themselves for a few Years, to be transported by others to the foreign *English* Plantations:—The con-  
“ stant Supply that the said Plantations have since had, hath been such *vagrant loose* People, as I have before  
“ mentioned, picked up, especially about the Streets and Suburbs of *London* and *Westminster*, and by *Male-*  
“ *factors* condemned for *Crimes*, for which by the Law they *deserved to die*.—

Wherefore, O PEOPLE, do ye mourn *in Silence*, to see the VITAL BLOOD of this Nation gorged by  
the Descendants of those *Wretches* whom your Fore-Fathers *Lenity* saved from the *Gallows*, or the *Whipping-*  
*post*, &c?—Do not the LAWS of this LAND allow Ye to complain in a peaceable Manner, and your Magi-  
strates to remonstrate against so *crying and ignominious* a GRIEVANCE, even as they remonstrated against  
the EXCISE-SCHEME?

Westminster, 28 Jan. 1760.

N. B. According to my Computations already published, these *rapacious* Sugar-Planters and *slavish*  
Negro-Drivers have for several Years taken from each *manufacturing* and *hard working* Family, the Fruits  
of *Two Days Labour* yearly, in the exorbitant Part of the Prices of *Sugar*; and according to my Computa-  
tions of the intended *T A X*, it would take *Ten Shillings* MORE a Year from each of those Families, which  
is above *One Week's Wages* of each *manufacturing* and *hard working* Man, upon a general Average, through-  
out all ENGLAND. And if a farther *Tax* should be laid upon *MALT* or *BEER*, instead of *SUGAR*,  
every *Manufacturer* and *Labourer* in this Kingdom may reckon that he will be to work at least *One Week* in  
a Year, on account of those abominable *Sugar-Planters* and *Negro-Drivers*.

O, wealthy Men of this LAND, Remember and SPARE the *industrious Poor*,  
As Ye yourselves expect MERCY, at the Judgment-Seat of HEAVEN.