

manufacture, as well as on the products of their lands, are almost all taken off; while those on merchandize imported, are in inverse proportion to their importance. The articles of luxury are still more highly taxed; thus agriculturists and manufacturers are encouraged, and the rich taxed in proportion to their fortunes.

However inefficacious the laws enacted in Louisiana might be, it is probable that they would have been adequate to the government of the colony, if they had been distributed with economy. But contraband is carried on, notwithstanding the smallness of the tax, which obliges the King of Spain to send considerable sums annually. The expences and revenues of the colony, may be calculated in the following manner:—

In 1801, there was exported from Louisiana, 30,000		
cwt. of cotton which, at 120 liv. per cwt. the	<i>Livres.</i>	<i>Sols.</i>
common value, amounts to	-	3,600,000 0
Raw sugar, 84,000 cwt. at 27 liv. 10s. per cwt.	-	2,490,000 0
Indigo, 3371 cwt. at 600 liv. ditto	-	2,022,600 0
Tobacco, 7800 cwt. at 40 liv. ditto	-	312,000 0
Squirrel skins, 3000 cwt. at 200 liv. ditto	-	600,000 0
Castor ditto, 18 cwt. at 500 liv. ditto	-	90,000 0
Lead ore, 4000 cwt. at 30 liv. ditto	-	120,000 0
Sheet lead, 450 cwt. at 75 liv. ditto	-	33,750 0
Planks for the Havannah	-	256,000 0
Sugar casks for the above	-	194,600 0
Mules, horses, oxen, and cows, for ditto	-	600,000 0
Timber for ditto	-	96,000 0
Total of all the entries made at the Custom-house		
of New Orleans, in 1801	-	10,414,950 0
To this may be added at least $\frac{1}{3}$, to equal the sums		
not declared	-	6,244,970 0
Total livres		16,659,920 0
Imports entered at the Custom-house, in the course		
of the same year	-	5,478,598 0
Total livres		22,138,518 0
But as the contraband on this part is more considerable than on the products of the colony,		
this sum may fairly be doubled	-	5,478,598 0
The amount of taxes collected is	-	27,617,116 0
Which will produce, at the rate of 6 per cent.	-	1,706,171 3