

affected by distillation : yet from these, particularly from oats, the bread of the poor must be made in all Scotland, and in a great measure and extent in the Northern parts of England. Wheaten bread, where there is little or nothing of animal food to eat with it (and that is the case of the poor Northern labourers) does not give the same proper strength for labour that oaten bread does.

I make no excuses for this detail : it needs none ; for the poorest parts of the Community ought to be the primary objects of the care of every just and humane Legislature ; for they are by far the most numerous, and by far the most useful.

To make it at all possible for the Public to go on, and to do justice to their Creditors, a further burthen must of necessity be laid on the Landed Property. I mentioned in a former work a Duplication of the Land Tax as (if universally or even generally practicable) the most easy, the

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