### The Wealth of Nations

### APPENDIX TO BOOK IV

The two following accounts are subjoined, in order to illustrate and confirm what is said in the fifth chapter of the fourth book, concerning the Tonnage Bounty to the Whit-herring Fishery. The reader, I believe, may depend upon the accuracy of both accounts.

An account of Busses fitted out in Scotland for eleven Years, with the Number of empty Barrels carried out, and the Number of Barrels of Herrings caught; also the Bounty, at a Medium, on each Barrel of Sea-sricks, and on each Barrel when fully packed.

Years Number of Empty Barrels Barrels of Her- Bounty paid on Busses carried out rings caught the Busses

			£. s	. d.
1771	29	5,948	2,832	2,885 0 0
1772	168	41,316	22,237	11,055 7 6
1773	190	42,333	42,055	12,510 8 6
1774	240	59,303	56,365	26,932 2 6
1775	275	69,144	52,879	19,315 15 0
1776	294	76,329	51,863	21,290 7 6
1777	240	62,679	43,313	17,592 2 6
1778	220	56,390	40,958	16,316 2 6

1779	206	55,194	29,367	15,287 0 0
1780	181	48,315	19,885	13,445 12 6
1781	135	33,992	16,593	9,613 15 6
Totals	2,186	550,943	378,347	£165,463 14 0

Sea-sticks 378,347 Bounty, at a medium, for each barrel of sea-sticks, £ 0 8 2½

But a barrel of sea-sticks being only reckoned two thirds of a barrel fully packed, one third to be deducted, which

1/3 deducted 126,115 brings the bounty to £ 0 12 3¾

Barrels fully packed 252,231

And if the herrings are exported, there is besides a premium of £0 2 8

So the bounty paid by government in money for each barrel is £0 14  $11\frac{3}{4}$ 

But if to this, the duty of the salt usually taken credit for as expended in curing each barrel, which at a medium, is, of foreign, one bushel and one-fourth of a bushel, at 10s. a-bushel, be added,

viz 0 12 6 the bounty on each barrel would amount to £1 7 534

If the herrings are cured with British salt, it will stand thus, viz. Bounty as before  $£ 0 14 11\frac{3}{4}$ 

But if to this bounty, the duty on two bushels of Scotch salt, at 1s.6d. per bushel, supposed to be the quantity, at a medium, used in curing each barrel is added, viz.

0 3 0

The bounty on each barrel will amount to  $£ 0 17 11\frac{3}{4}$ 

And when buss herrings are entered for home consumption in Scotland, and pay the shilling a barrel of duty, the bounty stands thus, to wit, as before  $£0 12 3\frac{3}{4}$  From which the shilling a barrel is to be deducted 0 1 0

£0 11 3¾

But to that there is to be added again, the duty of the foreign salt used curing a barrel of herring viz 0 12 6 So that the premium allowed for each barrel of herrings entered for home consumption is £1 3 934

If the herrings are cured in British salt, it will stand as follows viz. Bounty on each barrel brought in by the busses, as above

From which deduct 1s. a-barrel, paid at the time they are entered for home consumption  $0 \ 1 \ 0$ 

£0 11 33/4

£ 0 12 33/4

But if to the bounty, the the duty on two bushel of Scotch salt, at 1s.6d. per bushel supposed to be the quantity, at a medium, used in curing each barrel, is added, viz 0 3 0 the premium for each barrel entered for home consumption will be  $£ 1 14 3^{3}$ 

Though the loss of duties upon herrings exported cannot, perhaps, properly be considered as bounty, that upon herrings entered for home consumption certainly may.

An account of the Quantity of Foreign Salt imported into Scotland, and of Scotch Salt delivered Duty-free from the Works there, for the Fishery, from the 5th. of April 1771 to the 5th. of April 1782 with the Medium of both for one Year.

#### The Wealth of Nations

Foreign Salt	Scotch Salt delivered	
PERIOD	imported	from the Works
	Bushels	Bushels
From 5th. April 177	71 to	
5th. April 1782	936,974	168,226
Medium for one year	85,159½	15,2931/4

It is to be observed, that the bushel of foreign salt weighs 48lbs., that of British weighs 56lbs. only.

## **BOOK V**

# OF THE REVENUE OF THE SOVEREIGN OR COMMONWEALTH

## **CHAPTER I**

# OF THE EXPENSES OF THE SOVEREIGN OR COMMONWEALTH

#### PART I

### Of the Expense of Defence

HE FIRST DUTY of the sovereign, that of protecting the society from the violence and invasion of other independent societies, can be performed only by means of a military force. But the expense both of preparing this military force in time of peace, and of employing it in time of war, is very different in the different states of society, in the different periods of improvement.

Among nations of hunters, the lowest and rudest state of society, such as we find it among the native tribes of North America,