

OBSERVATIONS

ON THE

BREWING TRADE

OF

IRELAND,

Submitted to the

PUBLICK,

By an OFFICER of the

REVENUE.

Houses of the Oireachtas

P R E F A C E.

IT is hoped that no Person will conceive a Prejudice against the following Observations, because they come from an Officer of the Revenue, or imagine that they are calculated merely to advance the Revenue without Regard to the Agriculture or Brewing Trade of this Kingdom.

The Author cannot be ignorant that the Revenue, Agriculture, Landed Property and General Interest of the Nation coincide with, and depend essentially upon the Prosperity of the Brewing Trade, and therefore must know that the Restoration and Advancement of this Trade, will materially promote the Advantage of those other great Objects; whereas a partial Attention to the Interest of the Revenue, if pursued by Means detrimental to the Brewing Trade, would inevitably

a vitably

vitably injure that Object which is meant to be promoted.

Impressed with a just Regard to Land-
ed and Commercial Interest, and unin-
fluenced by any partial Motives or Pur-
poses whatsoever, the Author submits
his Sentiments to the Publick Candour.
Should they upon Examination be found
to be erroneous, they are nevertheless well
intended. He would be very sorry indeed
to be thought a disingenuous Man, but it
would be no great Mortification to him
to be deemed an unsuccessful Reasoner,
especially in a Matter of a very complex
and intricate Nature.

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O F

IRELAND.

THE Brewery of *Ireland*, whether it be considered as a great National Concern affecting Agriculture, or as a Trade affording to the Publick a necessary Article of Consumption, or as a subject for Revenue, is certainly an Object of the highest Importance, and deserves the utmost Attention of every Person interested in, or wishing well to the Prosperity of this Kingdom.

That the *Irish* Brewery, which was once in a flourishing condition, hath very much declined, notwithstanding the great increase of Inhabitants in this Kingdom, and particularly in it's Metropolis where it formerly flourished most, is a Truth equally melancholy and uncontrovertable; and the Man who endeavours to trace the Causes of this decline, and point out the Remedy for it, or enable others so to do, may hope for the

the Publick Attention, and not to be unfavourably received.

I am extreamly sensible of my Inability to combat popular Prejudices, artfully raised, and hastily adopted; and am conscious how reluctantly Men, even of the best Understanding, give up Opinions which they have early formed, or Positions which they have originally taken for granted; but notwithstanding these Discouragements, the Subject being of such Importance to the Morals, the Prosperity, and the Lives of the People. I shall not be afraid to hazard Sentiments however new, or Conjectures however singular, totally relying on the Candour of those to whom they are submitted, that if what I advance shall appear not to be well founded, at least that the Publick will believe, that the Attempt was well intended; contented if my Endeavours shall tend to produce such an investigation of Truth, as may ultimately attain the Ends proposed, *viz.* The restoration and advancement of the Brewery of this Country, so intimately connected with the Health, Comfort and Industry, of the bulk of it's Inhabitants.

The Method which I mean to pursue, is to shew that our Brewery has declined, to point out what appear to me to be the true Causes of it's Decay, and to suggest such Remedies as seem most practicable for it's Re-establishment.

But before I go into these Parts of the Subject, it will be necessary to remove the Prejudices which at present impose upon the Publick, and to satisfy them, that the Reasons which have been hitherto assigned for the decline of the Brewery, neither are, nor could have been the primary and substantial Causes of it.

The

The Reasons which have been generally and industriously assigned for the decline of the Brewery are.

The great importation of Malt Liquors, and the immoderate and increased use of Spirits. (41. X

The Brewers, some of whom I shall hereafter endeavour to shew, have been the Authors of the destruction of their own Trade, actuated, I am persuaded by no improper Motives, were the Persons who first suggested, and afterwards supported these erroneous Opinions. 14. 9. X

In the Year 1763, the Brewery was at the highest in this Kingdom, and in that Year produced a Revenue of 146,576l 13s. 5d. from which Period it gradually declined until 1769, when at Lady-day in that Year, it produced a Revenue of no more than 116,255l. 6s. 2d. 1763 1769

In November 1769, the Brewers petitioned the House of Commons, setting forth the declining State of the Brewery, and then publicly, as a Corporation, assigned the Cause to be the great increased Importation of *English* Malt Liquors into this Kingdom, which they attributed to the Advantage that the *English* Brewer had over the *Irish*, and prayed the House of Commons to lay an additional Duty on all imported Malt Liquors.

This Petition was referred to the Committee of Ways and Means, to whom the State of the Brewery was represented in such a Light, that they thought it necessary to exert themselves in favour of the Brewers, and concluding that the Reasons assigned to them, were the genuine Causes of the decline of that Trade, they adopted two Modes for preventing the further Operation of them.

The Grievance complained of being in substance this, that the Merchant importing *English* Malt Liquor, paid

paid a Duty of only 1s. 3d. for a Quantity, for which the *Irish* Brewer paid 5s. 6d. The Committee therefore determined first to lower the *Irish* Duty, and then to tax imported Malt Liquor, which they attempted in the following manner.

The Excise on Beer and Ale in this Kingdom had been theretofore constantly charged upon the Barrel of 32 Gallons, each Gallon containing 217 cubical Inches and $\frac{1}{16}$ of an Inch. The Brewers had many Times complained that this was not the true measure of the Gallon, and had appealed more than once from the Excise Office to the chief Governor and Council, and even to Parliament, but were as often unsuccessful; however this Committee in their Resolution, granting the *additional* Duty on Ale and Small-beer, varied the size of the Gallon on which this Tax should be levied, and worded their Resolution thus. *An additional Duty of 2s. on every 32 Gallons of Ale, such Gallon to contain 272 cubical Inches, and one fourth part of a cubical Inch.* By the Words of which Resolution, this Tax was lowered one-fifth in the additional Duties, which Deduction amounted to no less than 5d. a Barrel; and by another Resolution they laid a Tax of 2s. a Barrel, containing 32 Gallons on all Beer and Ale imported, &c. in which Resolution it is observable, that they leave the Gallon at large, in order that imported Beer and Ale may be charged by the Gallon of 217. 6.

On the Report of those Resolutions to the House, the Duty on Beer and Ale imported was rejected, but the other Resolution passed.

The Brewers having thus gained one Point, were determined to pursue the other, and seeing that the House and the Publick attributed the decline of their Trade to the Causes assigned by them for it, they petitioned the House again in the next Session, that of

1771; this Petition was presented very late in the Session, after an attempt had been made in the Committee of Ways and Means again, to Tax imported Beer and Ale, and therefore seems to have been rather intended as a Foundation for a future attempt. The Petition however was referred to a Committee, who were to enquire into the State of the Brewery, the causes of it's decline, and the Modes by which it might be restored; on this Enquiry there was no Report, but on the third or fourth Day of the Session, which began in *October* 1773, the Corporation of Brewers again petitioned the House, their Petition was accordingly referred to a Committee who examined Witnesses, called for Papers, and reported specially thereupon.

As this Report of 1773, contains the Substance of every thing which the Brewers have urged from time to time, and as I shall have occasion hereafter frequently to refer to it, I have annexed it hereunto, to prevent all possibility of Mistake; observing only, that it will appear from this Report, and from every Petition presented by the Brewers, that they constantly attributed the decline of the Brewery, solely to the two Causes before mentioned.

It now becomes necessary therefore to examine those Reasons particularly, in order to shew that they neither were, nor cou'd have been the true Causes of the Grievance complained of.

The Importation of *English* Malt Liquors can lessen the Consumption of the *Irish* Brewery only in such proportion as the Quantity imported bears to the whole Consumption of the Kingdom.

If this Position be self evident, let us proceed to ascertain the amount of the Consumption at Lady-day 1763, when the Brewery stood highest, and compare it
with

with the amount of the Consumption at Lady-day 1773, when the Report comprehending this Period closes, let us then see what has been the increased Importation of Malt Liquors in the same Period, which will enable us to draw a Conclusion.

Again, let us consider what are the Expences and Duties paid by an Importer upon a Barrel of Malt Liquor, and compare them with the Duties paid by the *Irish* Brewer on the same quantity of *Irish* Ale, and we shall be enabled to discover whether there be such an Advantage on the part of the Importer, as the Brewers have asserted, or on which side the Advantage really stands.

It appears from the Account of the Produce of Excise on Beer and Ale for 11 Years from 1762 annexed to the Report, that the Produce of Excise on Beer and Ale in the Year 1762, ending Lady-day 1763 was — — — — — £145,933

The Number of Barrels at 32 Gallons each, which produce this Revenue, will be - 648,591

That the Produce in 1772, ending Lady day 1773, was — — — — — £96,269 which being in like manner reduced to Barrels, will be — — — — — 470,621

So that in the latter Year, that is in 1773, the Diminution in the Consumption of *Irish* Beer, amounts to no less than 177,970 Barrels — — — — — 177,970

It appears also from the Account of Beer and Ale imported, which is likewise annexed to the Report, that the Quantity of Beer and Ale imported in 1763, was, at 32 Gallons to the Barrel — — — — — 28,935

That the Number of Barrels imported in the Year ending Lady-day 1773, was — 58,675

And consequently, the increased Importation amounts to no more than — — — — — 29,740

Now if the Decline of the *Irish* Brewery was owing to the Importation of *English* Malt Liquors, the quantity imported ought to be equal to the Decrease in the Consumption of home-brewed Beer,

But we find the decrease of Home-brewed Beer, to be — — — — — 177,970

And the increased Importation of *English* Beer to be in the same Period, only — 29,740

So that there is a Diminution in the Consumption of *Irish* Beer and Ale, of — 148,230 Barrels, which must be accounted for in some other manner, than by the Importation of *English* Malt Liquor.

I must also observe, that a very large proportion of the Malt Liquor imported into this Kingdom, is bought up by Retailers of Malt Liquors, for the purpose of mixing with our *Irish* brewed Drink; it follows therefore, that whatever quantity of *English* Beer is made use of in this way, so far from being an Injury to our Brewery, is of great Advantage to it, because it promotes the Consumption of so much of our own Ale as is so mixed, and therefore it necessarily follows, that the Importation of *English* Malt Liquor, does not lessen the Consumption of the *Irish* Brewery by so many Barrels as are imported.

From the Facts here stated, I think it is manifest, that we cannot attribute the Decline of our Brewery, to the Importation of *English* Beer.

I come now in the next Place to consider, whether the advantage which the Importer of *English* Beer is alledged to have over the *Irish* Brewer, be such as must necessarily induce a continual increased Importation, and of course, ruin our own Brewery, or on which Side the Advantage really stands.

One Witness examined before the Committee made a Comparison of the Duty paid by the Importer of *English* Beer, and of that paid by the *Irish* Brewer, which the Committee have reported; “ *He asserts, that the*
 “ *English Brewer when he ships his Malt Liquor, draws*
 “ *back the whole of the Duties paid for Malt, Hops, and*
 “ *for Inland Excise; and that he has moreover a Pre-*
 “ *mium of one Shilling English, on the Exportation of each*
 “ *Barrel of Beer, whenever Malt is at, or under 12s.*
 “ *the Barrel; that on Importation here, he pays somewhat*
 “ *less than 1s. 3d. a Barrel Duty, from whence deducting*
 “ *the Premium of 1s. 1d. paid him in England on Ex-*
 “ *portation, he pays really no more than 2d. a Barrel*
 “ *Duty, whilst the Irish Brewer pays near 5s. 6d. a Bar-*
 “ *rel;*

“ *rel; a difference, under which no Trade can subsist;*
 “ *and that the Consequence is, that the English Brewer*
 “ *can sell Porter cheaper here than in England, or than*
 “ *the Irish Brewer can brew it.*”

To confirm this Opinion, two other Gentlemen appeared, who asserted, “ *That they would have set up*
 “ *Breweries in Wales, to supply Dublin with Ale and*
 “ *Beer, but that they could not get them ready built, and*
 “ *that it was fear, lest our Laws might be altered, which*
 “ *alone prevented them from building Breweries, the one*
 “ *at Holyhead, the other at Carnarvon.*”

In order to see what Foundation there is for the Comparison here made, which I confess is sufficiently plausible to impose upon such as have not taken the Trouble, or wanted Opportunities to examine it; I shall first consider the several Assertions on which it depends, and endeavour to shew, that there is not one of them founded in Fact, or in Law, and shall then state an Account of the real Expences necessarily attending each.

The first Assertion is, that the *English* Brewer, when he Exports his Malt Liquor, draws back 8s. for each Barrel, which is the *whole* of the Duties paid there on Malt, Hops, and for Inland Excise on that Quantity.

In order to judge of this Assertion, I shall mention the several Duties laid upon Beer and Ale, Malt and Hops in *Great-Britain*, and cite the several Laws by which they are respectively laid on.

Eng.	By the 12th <i>Car.</i> II. d. Chap. 23, Beer and Ale	s. d.
	pays a Duty of per Barrel	- - 1 3
	By the 12th <i>Char.</i> II. d. Chap. 24,	- - 1 3
	By the 4th <i>William</i> and <i>Mary</i> , Chap. 3,	- 0 9
	By the 5th and 6th <i>William</i> and <i>Mary</i> , Chap. 7,	- - - 0 9
	By the 5th and 6th <i>William</i> and <i>Mary</i> , Chap. 20,	- - - 0 9
	By the 8th <i>Anne</i> , Chap. 7,	- - 0 3
	By the 1st <i>George</i> III. d. Chap. 7,	- - 3 0
	In the whole	- - 8 0

It appears therefore that the Duties of Excise alone, payable by the *English* Brewer, amount to the Sum of 8s. *English* per Barrel.

By the 9th *Anne*, Chap. 12, there is a Duty laid s. d.
for four Years on Hops per Pound - 0 1

This Duty is by the 1st *Geo.* I. st. Chap. 12, made perpetual.

By the 12th *Anne*, Chap. 2, there is a Duty s. d.
laid on every Bushel of Malt of - 0 6

This Duty has been continued from Session to Session ever since.

By the 33d *George* II. d. Chap. 7, there is a further Duty per Bushel on Malt - - 0 3

It appears therefore, that there is a Duty on Hops of 1d. a Pound, and on Malt of 9d. a Bushel. These are the Duties payable on Malt, Hops, and for Inland Excise; let us see what are the Drawbacks on Exportation.

By

By the 1st Geo. 3d. Chap. 7, Sec. 5, for the Encouragement of the Exportation of Strong Beer and Ale, and thereby for the Advancement of Trade, and Encouragement of Tillage and Manufactures, there is a Drawback of 8 Shillings a Barrel given on Strong Beer and Ale exported, deducting 3 Pence a Ton for Charges, which Drawback is declared to be in full for all Drawbacks, or Allowances which can, or may be claimed for the same; all other Duties therefore which are paid by the Materials of which Beer and Ale are made, remain a Charge upon them when exported. It has been shewn that Malt pays 9d. a Bushel, and Hops 1d. per Pound, neither of which Duties is in any manner drawn back; whatever Duties therefore the Quantity of Malt and Hops necessary for making a Barrel of Beer pays in *England*, are left behind on the Exportation, as are likewise $\frac{3}{4}$ of one Penny, being the Proportion which a Barrel pays of the 3d. per Ton, deducted from the Drawback of 8s. on Exportation; the Quantity of Malt necessary for a Barrel of Porter is 3 Bushels, the Quantity of Hops 4 Pounds; each *London* Barrel therefore of exported Beer leaves behind it in *England* 2s. 7d. $\frac{3}{4}$ *English* Money, which is equal to 1s. 11d. $\frac{3}{5}$ *Irish* Money upon the 32 Gallons *Irish* Measure; so that the Assertion that the *English* Exporter of Malt Liquors draws back the whole of the Duties paid upon Malt, Hops and Inland Excise is evidently a Mistake.

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2 : 11 $\frac{1}{30}$

The next Assertion is, that when Malt is at, or under the Price of 1l. 4s. the Quarter, or 12s. the Barrel, the Exporter of Strong Beer or Ale has a Bounty of 1s. *English* on each Barrel exported. Altho' this Assertion should be true, yet the Deduction drawn from it, is certainly false and unfair; the Conclusion drawn by the Witness from this Position is, that the Duty on Importation here being only 1s. 3d. *Irish* Money, if you deduct this Bounty of 1s. *English* from that Sum, the

the Importer of *English* Malt Liquor will really pay a Duty per Barrel, of no more than 2d.

This Bounty which is given by the 1st *Geo.* 3d. Chap. 7. Sec. 6, is granted on the *Barrel exported*, on which it appears that the Duties have been paid; now this Barrel consists of 36 Gallons, each Gallon containing 282 cubical Inches; the Duty of 1s. 3d. paid on *Importation* here, is on a Barrel containing 32 Gallons at 217 $\frac{1}{8}$ cubical Inches each Gallon, therefore 2 Barrels on which the *Bounty* is granted, are very nearly equal in Quantity, to 3 Barrels on which the *Duty* is paid, the 2 containing 20,304, and the 3 Barrels containing 20,889 cubical Inches.

It therefore follows, that the Quantity imported here which pays 1s. 3d. Duty, viz. 6963 Cubical Inches, is entitled to, and receives a Bounty in *England* of no more than 8 $\frac{1}{2}$ d. *Irish*. And here it is necessary to apprise the Reader, that the word Barrel, is an indeterminate Term, applied to Vessels which contain in different Places, very different Quantities, and being the technical Word which the Brewers use to signify the Vessels by which they sell their Liquor, and pay their Duties, they (innocently I presume) make use of the Term in common, applying it some times to one Quantity, some times to another; and tho' they know what Quantities they mean to express, yet the Public, who are not conversant in those different Measures, are led into an Error, concluding that they always mean the same Quantity, for Instance,

The <i>London</i> Barrel contains 36 Gallons,	<i>Cubical Inches.</i>
at 282 Cubical Inches, or	- - 10,152
The <i>Dublin</i> Brewers Barrel 40 Gallons, at	
217 $\frac{1}{8}$ Cubical Inches, or	- - 8,704
And the Statute Barrel, <i>Irish</i> 32 Gallons, at	
217 $\frac{1}{8}$, or	- - - - 6,963

Now

Now the first of these Barrels being that on which the Premium of 1*s.* *English* is paid on Exportation, and the last, or 6963 Cubical Inches, being that on which the Duty of 1*s.* 3*d.* is paid on Importation, and both these Quantities being signified by the word *Barrel*, the Brewers by not distinguishing the difference of the Contents of I may say, these two Measures, have I take for granted been deceived, and have certainly led the Publick into Errors, in this, and many other Instances.

The next Assertion is, that the *English* Brewer pays on Importation in *Ireland* for his Beer or Ale, a Duty of only 2*d.* a Barrel, whilst the *Irish* Brewer pays near 5*s.* 6*d.* a Barrel, a difference under which no Trade can subsist.

This Assertion consists of three Parts, 1st That the *English* Brewer pays Duty only 2*d.* 2^{dly}, That the *Irish* Brewer pays near 5*s.* 6*d.* a Barrel; and 3^{dly}, That owing to this, the *Irish* Trade cannot subsist.

I have already shewn, that the first Part of this Assertion is groundless.

The 2^{d.} Part of this Assertion, *viz.* that the *Irish* Brewer pays near 5*s.* 6*d.* a Barrel Duty, is another Instance of the Error into which the Brewers are drawn, by making Use of an indefinite Term, and by not properly distinguishing between the different Barrels; the Consequence however is, that the Publick are misled, for they must on reading the Report imagine from the Words, that the *Irish* Brewer pays a Duty of 5*s.* 6*d.* for a quantity of Ale, for which the *English* Brewer pays on Importation but 2*d.* but the Truth is, that for 6963 Cubical Inches, or the *Irish* Barrel of 32 Gallons, for which the *English* Importer pays 1*s.* 3*d.* at Importation, the *Irish* Brewer pays but 4*s.* 1½*d.* for where the Report says that the *Irish* Brewer pays near
5*s.* 6*d.*

5s. 6d. it must mean the Duty that was payable upon a Barrel of 40 Gallons, containing 8704 Cubic Inches, before the Alteration was made in the Size of the Gallon, by which the additional Duties are to be collected; for previous to this Alteration, the Duty on 40 Gallons, or 8704 Cubic Inches, was 5s. 1¼d. the Duty on that Quantity being at this Day but 4s. 7¾d. And here the same Observation occurs, that the making use of another uncertain Term, viz. near 5s. 6d. must again mislead the Publick; for it is not possible for them to imagine, that what is called near 5s. 6d. never was more than 5s. 1¼d. and was at the time the Evidence was given, but 4s. 7¾d.

As to the 3d. Part, or the Conclusion drawn from the whole, viz. That under such disadvantages the *Irish* Trade cannot subsist, I shall shew the unfairness of this Inference by comparing the Duties and necessary Expences paid by the Importer of *English* Malt Liquors, with the Duties paid by the *Irish* Brewer on the same Quantity of Liquor; and in doing this, I shall ascertain in *Irish* Money, the Duties which are left behind in *England* on Exportation, the Duties which are paid here on Importation, the Expence incurred on bringing to *Ireland*, and the Bounty received on Exportation in *England*, on a Barrel *Irish* containing 32 Gallons at 217⅙ Cubic Inches, and I shall then shew what Duty the *Irish* Brewer pays for the same Quantity.

The Duties on Malt and Hops in <i>England</i> , not drawn back, are on 32 Gallons <i>Irish</i> , - -	s.	d.
	1	11 $\frac{1}{3}$
The Proportion of the 3d. per Ton deducted out of the 8s. drawn back on the Exportation is - - - - -	0	0 $\frac{3}{8}$
The Duty on Importation in <i>Ireland</i> is - -	1	3
The Freight is, per Barrel, - - -	2	8 $\frac{1}{2}$
The Port Charges, Commission, &c. -	0	2
Total -	6	7 $\frac{1}{3}$
Deduct from this the Bounty received in <i>England</i> on 32 Gallons <i>Irish</i> , - - -	0	8 $\frac{2}{5}$
And there will remain real Charge on 32 <i>Irish</i> Gallons of <i>English</i> Malt Liquor, imported into <i>Ireland</i> , - - - - -	5	4
The Duty paid by the <i>Irish</i> Brewer on 32 Gallons <i>Irish</i> , is - - -	4	1 $\frac{3}{8}$
Deduct this Sum, and there will remain in Favour of the <i>Irish</i> Brewer, on 32 Gallons <i>Irish</i> , - - - - -	1	2 $\frac{5}{8}$

From this State it appears, that every Assertion made in the Report is erroneous; and on the whole, that instead of the *Irish* Brewer being at an Expence of 5s. 6d. for a Quantity of Malt Liquor, for which the *English* Brewer pays but 2d. the Fact is, that the *English* Brewer importing into *Ireland*, is at the Expence of 5s. 4d. for a Quantity for which the *Irish* Brewer pays but 4s. 1 $\frac{3}{8}$ d. so that stating the Account critically and fairly, it appears that the *Irish* Brewers have at all Times an Advantage over the *English* Importer of Malt Liquors, of 1s. 2 $\frac{5}{8}$ d. in 32 Gallons *Irish*; and when Malt is above 1l. 4s. a Quarter in *England*, he has an Advantage of 1s. 11 $\frac{1}{4}$ d. over the *English* Brewer importing into *Ireland*.

But suppose the Facts to be the reverse of what I have shewn them, and that the advantages were strongly on the Side of the *English* Brewer, yet if that Trade was an Object of national Concern, or Importance to *Great-Britain*, it is not difficult to see, that the Mode which was adopted of laying a Tax on imported Beer and Ale, cou'd not possibly have answered the Purpose for which it was intended; I however purposely omit availing myself of any Argument which may lead in the most distant manner to point out means to *Great-Britain*, by which any Attempt of this kind on the part of *Ireland*, if found necessary may be rendered ineffectual; I think it the Duty of every wise and honest Man in either Kingdom, to consider the Interests of both as one and the same, and to conciliate both Countries to each other, even in the meerest Trifles; but if ever we complain, it should be upon the clearest and most certain Principles, for every causeless Murmur is not only a Reproach to our Understanding, but raises a Prejudice against Us when we are really in the right; let me therefore recommend it, as the most effectual Mode of proceeding in the present Instance, to pursue such means as are within our own Power, and to regulate and encourage our own Brewery, so as to manufacture a Liquor which shall rival the *English* in excellence, by which we shall increase the Use and Consumption of that Commodity amongst us; and I shall endeavour to shew in the Course of these Papers, that this we may accomplish.

I come now to the 2d. Cause of the Decline of the Brewery as set forth in the Report, *viz.* the immoderate and increased use of Spirits in this Kingdom.

On this subject I do not hold it necessary to say much, because taking it for granted that it did operate as a Cause, the Remedy desired has already been applied; great additional Duties have been laid on every Species of Spirits, both home-made and imported; and the

the Parliament have even gone so far as to follow them to the retail Shop, and to lay a still heavier Duty on Spirit Licences; this was the Mode pointed out by the Brewers themselves, of preventing the Consumption of Spirituous Liquors, and of encouraging the use of Beer and Ale; but this has not answered the Purpose for which it was intended; and I am disposed to imagine that the Reason is, that the Brewers were as much mistaken in the Force which they gave to this Cause of the Decline of the Brewery, as they were in the former.

I apprehend in both Cases they mistook the Effect for the Cause, and imagined that to be the Cause which was the natural Consequence. It was in my Opinion, the very bad Quality of the Beer and Ale brewed in this Kingdom, which drove and forced the People into the Use and Consumption of other Liquors, and therefore it is, that the House of Commons beginning at the wrong End, have been of no sort of Use to the Brewery, for their Endeavours to prevent the Use of imported Malt Liquors and of Spirits, will be vain, until such Time as they oblige the Brewers to furnish a wholesome, comfortable Liquor as a Substitute for them.

I have also Reason to believe, that the Publick in general are very much mistaken in the Idea they have conceived of the vast Increase in the Consumption of Spirits. I have often heard it confidently asserted, that the Consumption of Spirits had increased threefold of what it was in the Year 1763, when the Brewery was highest.

This Opinion has been taken up by some, on observing a very great Increase in the Importation of Rum, since that Period; and by others, on seeing the Increase in the Revenue on Spirits, and this latter

was the Guide which the Committee took, as appears from the Account annexed to their Report.

The first Class do not consider the Causes of the increased Importation of Rum; they are not perhaps acquainted with the various Alterations which have been made in the Laws relating to this Article since the 33d. *Geo. II*d. Chap. 28, nor with the Effect which those Alterations have had upon this Trade; they forget that there are other species of Spirits consumed besides Rum; that there is an Increase of Inhabitants, if not of Riches in this Country, which cause an increased Consumption, and those who judge from Revenue forget that to an increased Consumption, there are added increased Duties, and neither Class recollect, that the Cession of the *Isle of Man* to the Crown makes a very considerable Difference, as the very clandestine Importation of Spirits from thence, previous to it's Cession, never cou'd appear either in the Accounts of Importation or Revenue, altho' they made a considerable part of the Consumption of the Country. That smuggling Trade being now at an End, the Spirits legally imported to supply the Place of it, make their Appearance in the Custom-house Books, and in the Revenue; and in the latter they appear much increased in number of Gallons, because of the increased Duties.

But in order to enable the Publick to see accurately and at one View, what the increased Consumption of Spirits, and the Decrease in the Consumption of *Irish* Malt Liquor has been, I here subjoin a Table containing the Quantity of Spirits imported into, or distilled in this Kingdom for 14 Years from 1763, distinguishing each Year, and I add the Quantity of Beer and Ale brewed in the same Period, with it's Produce in Revenue.

Years

Years ending 25th. March.	Brandy Gallons	Gineva Gallons	Rum Gallons	Home made Spirits Gallons	Total Gallons	Amount of Excise on Beer and Ale Barrels	Amount of do. in Money Money
1763	582,646		691,027	668,246	1,941,919	648,591	£ 145,933
1764	657,037	172,169	913,120	661,191	2,403,517	606,364½	136,432
1765	757,105	153,470	1,230,840	715,496	2,856,911	605,622	136,265
1766	651,943	184,066	1,480,697	649,336	2,866,036	597,769	134,498
1767	770,319	139,196	1,667,541	356,017	2,933,073	591,244½	133,030
1768	685,661	185,353	1,873,273	657,204	2,401,491	548,311	123,370
1769	420,584	268,358	2,100,419	828,146	3,617,507	555,555½	125,000
1770	437,437	318,167	1,640,791	801,149	3,189,544	568,325	116,255
1771	408,011	231,731	2,035,388	725,097	3,400,227	466,563	95,439
1772	374,144	218,958	1,973,731	758,761	3,325,594	459,519	93,998
1773	310,025	198,810	1,704,557	959,807	3,173,199	470,621	96,269
1774	395,740	173,700	1,503,086	1,026,124	3,098,750	483,453	98,894
1775	356,133	120,483	1,322,506	980,401	2,779,523	486,284	99,473
1776	403,706	153,430	1,888,068	1,160,341	3,605,545	479,513	98,088
1777	479,996	137,474	1,680,233	1,115,352	3,413,055	497,826	101,834

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From the foregoing Table, together with the Influence of one Fact, viz. That it was not until the Year 1765, that the *Isle of Man* was purchased by the Crown; (and therefore, that Allowance must be made in all preceding Years, for the clandestine Importation from thence) the Reader may see manifestly, that the Increase in the consumption of Spirits has not been of that Magnitude which has been generally imagined; for if the Quantity of imported and home-made Spirits in the Year ending *Lady-day* 1765, which was previous to the Cession of the *Isle of Man*, be compared with the Quantities of the three last Years, it will appear that the Quantity was greater in 1765, than in 1775, by 77,388 Gallons, independent of the Quantity smuggled from the *Isle of Man*; that in 1776, the Quantity imported and made at home, exceeded the Quantity in 1765, by 748,634 Gallons; and that in 1777, the Quantity imported and home-made, exceeded the Quantity in 1765, by 556,144 Gallons, now from the Excess of the Years 1776 and 1777, must be deducted the clandestine Importation of the Year 1765, and the difference will be the real excess of Spirits, supposed to be consumed in the two latter Years, which will not be found sufficient to answer the decrease of the Brewery.

Having endeavoured to shew that the Causes assigned for the decline of the Brewery, are not the real ones; I shall now proceed to hazard my own Opinion, by mentioning what appears to me to be the principal, if not the only Cause, together with the Reasons on which that Opinion is founded, which I do with diffidence on Account of it's Novelty, and with concern, from my apprehension of giving Offence, because it tends to censure the Practices of Men, many of whom I personally regard, and all of whom as a publick and useful Body, I extreamly respect: But Truth, at least what I conceive to be so, requires it; an honest Zeal to redress a national Evil, demands it; and I hope the Event will in it's Consequences

quences to those very Persons, sufficiently justify and warrant it.

However strange the Assertion may appear at first Sight, yet I do not despair to be able to shew that the whole Mischief has arisen from the Conduct of Brewers themselves, from the Frauds and Abuses that have been by some of that Body, practised on the Publick, the Revenue, and upon each other, which have laid them under a Necessity, from Time to Time, of reducing the quality of the Liquor made by them, and at last of adulterating it to such a degree, as to render it both unpalatable and unwholesome, and to drive the People in general into the use either of Porter, or of Spirits, to the Destruction of our Trade and Manufactures, the total Ruin of Health, and subversion of Peace, and good Order, among the lower Classes of the People in this Kingdom.

Formerly the Brewery of this Kingdom flourished, because it was carried on in general by Men of considerable Property; whose large Capitals placed them above Temptation, and enabled them to acquire extensive Fortunes, without injuring each other, or the Revenue.

The very large Fortunes acquired by a few successful Individuals, made this Trade an Object to many of inconsiderable Property; insomuch, that it appears from the Testimony of one of the Witnesses examined before the Committee, that there were at one Time, no less than 70 Breweries in the City of *Dublin*, now dwindled, as he represents, down to 30; this the Witness mentioned, to shew the great decline in the Trade, not apprized, I take for granted, that what appeared to him a mark of Vigour, was the very thing which laid the Foundation for, and was the cause of it's subsequent Decay; for the great Number of inferior

ferior People, who were induced to turn Brewers by the prospect of Gain, finding themselves unable to contend by fair Means with their wealthy and established Competitors, and unwilling to relinquish their favourite Pursuit, found it necessary to have recourse to low, and unjustifiable Expedients, which in their consequences have brought ruin on the Trade, beggary upon themselves, and discouragement and distress upon their once opulent Brethren.

I can have no intention to Reflect or Disparage. I speak with concern and certainty, from Facts which the Brewers themselves have severely felt, and in the last Session of Parliament candidly acknowledged.

The first Scheme adopted by those necessitous Adventurers, was, to seduce and inveigle away from other Brewers their Customers, by giving Invitations and extravagant Entertainments to Publicans; they also gave one Barrel to every Customer who purchased 20, or in other Words, they sold 21 Barrels for the Price of 20, and when this Conduct had forced the fair established Trader to do the same, they then as a further inducement, gave a second Douceur by a Premium of Half a Guinea paid at Christmas, for every 20 Barrels purchased from them during the Year; and in Proportion as the Consumers of *Irish* Malt Liquors grew discontented with the quality of them, these Enterprizers found it necessary to keep the Publicans in good humour, by redoubling their expences in Bribery and Dissipation; not considering that the Means they took to recommend themselves to the Publicans, were the very worst that could have been thought of, to recommend their Drink to the Publick, and that those Materials must be spared from their Liquor, that were spent on their Tables. The old established and wealthy Brewers observing that those Practices were too tempting to the Publicans to be resisted, and too expensive to be borne, and know-

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ing

ing that they must either follow them, or lose their Customers, they wisely retired from a Business which could be no longer persevered in with Reputation and Emolument, and withdrawing themselves and their Capitals from the Trade, they left these Adventurers to worry one another.

The different Schemes practised for the purpose of obtaining Customers, reduced the Profits of the Trade very much, so that instead of 20s. the nominal Price of the Barrel of Ale containing 40 Gallons, they in fact received but 18s. the direct Consequence was, that they introduced Shifts and Frauds, in order to make some Profit, or to bring the Profits as near to their former as they could; and two obvious Modes presented themselves; the one to reduce the quantity of Materials from which their Drink was brewed, and of consequence, the quality of their Liquor; and the other, to defraud his Majesty of his Duty of Excise; and by pursuing these Modes, the Beer and Ale brewed in this Kingdom became so exceeding bad, that it was scarcely possible to drink it; and in consequence, the People were absolutely forced into the consumption of Porter and Spirits.

The extravagance in Living, and the Schemes and Contrivances which have been related, were originally invented and principally practised by the Brewers of *Dublin*; and of course, the principal failures in that Trade, have been there; but the Evil has not been confined to the Contrivers, for the Allowances, or Advantages given by the *Dublin* Brewers to their Customers, must be adopted by all others; and it is unnecessary to say, that the Frauds contrived by any Brewer, will be soon universally known.

It must appear at first Sight, that the reducing the quantity of Malt and Hops, from which Ale is made, must reduce the quality of the Ale, and I shall endeavour

your to shew, when I come to state the Frauds committed on the Revenue, that they must also produce the same effect.

As the Cause here assigned for the decline of the Brewery is entirely new, I do not wish that Facts should at all depend upon my Assertions. It will be therefore necessary to enquire, whether the quality of Malt Liquor has been reduced, what have been the causes of that Reduction, and whether the reduction of the Quality will produce the effect of lessening the consumption.

It is said in the Report, “ *That one fourth of the Brewers of Dublin, have failed within the last seven Years, but their Failure is attributed to the increased Price of Malt, Hops, Fire and Labour of all kind, while the Brewer is prevented from raising the Price of his Liquor in the same Proportion, and consequently is obliged to lessen the Quantity of Malt and Hops, in order to save himself, from whence the Liquor becomes less agreeable and nourishing to the People;*” and to this the Witness attributes their being thrown into the use of Spirits.

From this Paragraph it is clear, that the Brewers acknowledge the truth of two of my Positions; 1st, that the bad quality of the Drink made by them, has driven the Publick into the use of other Liquors; and 2dly, That this has lessened the consumption of Ale; but the cause which has obliged the Brewer to reduce the quality of his Drink, is very differently stated, from that which I have assigned, it is therefore absolutely necessary to know which is the true Cause, in order to apply a proper Remedy.

The Brewers in the Report have asserted, that it was the advance price of Malt, Hops, Fire and Labour, which obliged them to lessen the quantity of the two former Articles; and I assert, that it is the reducing the price of Ale from 20s. to 18s. by the Brewers underselling one another, which has occasioned it.

In order to see which is right, the fair way will be, to compute upon a brewing of a certain quantity of Malt, what are the Expences, and what the Profit, and if it shall appear, that a Brewer could at this Day, brew Drink of a good quality, allowing a fair Price for all the Materials of which it is composed, and sell that Drink for 20s. a Barrel, and have a sufficient Profit, and that he cannot afford to sell it for 18s. then I think it will be evident, that it is owing to the lowering the price of Drink, that the Quality has been reduced.

The first thing to be ascertained is, the quantity of Malt necessary to make good Drink; it is a well known Fact, that the Brewers do not put more than 7 Stone of Malt at the utmost, to their Barrel containing 40 Gallons at $217\frac{6}{10}$ cubical Inches, or 8704 cubical Inches; to this quantity of Liquor I shall suppose them to put 9 Stone of Malt; the allowance given by Brewers in *England* to their Porter, is at the rate of 9 Stone of Malt to 36 Gallons at 282 cubical Inches, or 10152 cubical Inches; so that as 36 Gallons *English*, make 46 Gallons *Irish*, and $142\frac{4}{10}$ cubical Inches; if 9 Stone of Malt be sufficient for 36 Gallons *English*, it must be much more than sufficient for 40 *Irish* Gallons. I am sensible that *English* Malt is in quality much better than *Irish*; and therefore, that 9 Stone of *English* Malt will go further than the same quantity of *Irish* Malt, but as 9 Stone of *English* Malt is sufficient for 46 Gallons of *Irish* Ale, I take it for granted, that 9 Stone of *Irish* Malt is sufficient for 40 Gallons; that propor-
tion

tion allowing 6 Gallons for the superior quality of the *English* Malt.

The next thing to be ascertained is, the price of Malt and Hops, which must be settled by some certain Average; I have procured from Gentlemen who have dealt in these Articles, the prices of them from the Year 1763, the time that the Brewery stood highest, to the Year 1775, on which let the Average be struck.

Years.	Malt per Barrel.	Hops per Cent.
	<i>s. d.</i>	<i>l. s. d.</i>
1763	13 6	4 0 0
1764	12 6	4 0 0
1765	10 6	5 0 0
1766	13 6	6 0 0
1767	12 6	5 10 0
1768	11 0	5 0 0
1769	10 0	4 10 0
1770	11 0	7 0 0
1771	14 0	9 0 0
1772	12 0	7 10 0
1773	11 6	7 10 0
1774	11 6	6 0 0
1775	11 6	4 10 0
Average	12 2 $\frac{1}{4}$	5 15 4 $\frac{1}{4}$

It appears from this Account, that the real average price of Malt during this period, was 12*s.* 4 $\frac{1}{4}$ *d.* and a Fraction, and that the real average price of Hops was by the Hundred 5*l.* 15*s.* 4 $\frac{1}{4}$ *d.* and a Fraction, or 12 $\frac{1}{4}$ *d.* by the Pound. But I shall charge in my Calculation Malt at 13*s.* a Barrel, because that was the price at which the Brewers estimated it, when examined before the House of Commons in the Session 1775, and for the

the same reason, I shall charge Hops at 1s. 3d. a Pound, or 7l. a Hundred.

It remains now only to settle the quantity of Hops which shall be used in this Brewing; and here I shall observe that the quantity I shall make use of in my Calculation, is two Pounds to every 12 Stone of Malt; in *England* they make a greater allowance of Hops, but the reason is, that they keep the Drink a long time before they send it out to their Customers, whereas here Drink is sent out in five Days after brewing to the Retailers, who never keep it for any length of time.

Having now settled the quantities of Materials to be made use of, and also the Price at which they shall be rated, I proceed to make the Calculation, only observing that as Brewers have more or less Business, some brewing twice, some three times, some four, and some five times a Week; I have computed the Profit on one, two and three brewings as I suppose on an average Brewers may work three times a Week, and I have estimated each brewing at 63 Barrels, because that is in general the Quantity they brew, altho' there are much greater Lengths drawn by some of the Brewers.

A Calcu-

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A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pound of Hops to every 12 Stone of Malt, the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; each Barrel of Ale to be fold at 20s. without any Deduction.

To 567 Stone of Malt at 1s. 1d. a Stone. - -	l. s. d. 30 14 3	To 63 Barrels of Ale at 20s. a Barrel of 40 Gallons. - - -	l. s. d. 63 0 0
To 94 Pound of Hops at 1s. 3d. a Pound. - -	5 17 6	To the Barm of ditto. - - -	3 8 3
1 Ton of Coals and Cartage. - - -	0 18 0	To 47 Barrels, 3 Stone of Grains at 1s. 1d. a Barrel. - - -	2 11 2½
To 1 Week's Wages of 5 Men at different Rates according to their Stations. - - -	1 17 0	Total Produce of the Brewing. - - -	68 19 5½
To a head Brewer 1 week	1 0 0	Deduct the first Cost. - - -	60 16 6½
To 1 Week's Rent and Taxes of a Brewery at 150l. a Year. - - -	2 17 8½	Net Profit to the Brewer on this Brewing So that one Brewing of 63 Barrels in the Week, would produce an Annual Profit of - - -	8 2 11
To Maintenance of three Horses one Week. - -	1 4 0	A second Brewing in the Week, would produce also - - -	423 11 8
Cask expences 1 Week. -	0 6 8	To which must be added all the weekly Expences charged on the other Side, viz.	
To Excise on 63 Barrels of Ale, at 5s. 1½d. a Barrel of 40 Gallons.	16 1 4¾	Weekly Wages. - - -	2 17 0
First Cost of 63 Barrels of Ale to the Brewer. -	60 16 6½	Week's Rent and Taxes. - - -	2 17 8½
		Week's Maintenance of 3 Horses - - -	1 4 0
		Cask expences. - - -	0 6 8
		Total gros Profit on a 2d Brewing in a Week. 15 8 3½	
		From this must be deducted - - -	1 0 2

Being an additional Expence on a 2d Brewing, arising from an additional Man. - 5s. 6d.			
An additional Horse. - 8 0			
A further expence on Casks - 6 8			
Net Profit on the 2d Brewing - 14 8 1½			
Add the Profit on the 1st Brewing - 8 2 11			
Total Profit on two Brewings in the Week.		22 11 0½	
So that two Brewings of 63 Barrels each in the Week, would produce an Annual Profit of -		1172 14 2	
A 3d Brewing in the Week, would also produce a gross Profit of - 15 8 3½			
From this must be deducted - 2 13 10			
being an additional expence above what is allowed in the 1st Brewing of			
3 Men. - £ 0 16 6			
Three Horses. - 1 4 0			
Casks. - 0 13 4			
	2 13 10		
Net Profit on the 3d Brewing.	12 14 5½		
Add the Profit on the 2 former Brewings. - 22 11 0½			
Total Profit on 3 Brewings in the Week.	- - -	35 5 6	
So that 3 Brewings in the Week, of 63 Bar- rels each, would produce an Annual Profit of - - -	- - -	1834 6 0	*

From the foregoing Account I think it may appear that a Brewer might afford to brew Drink of a good Quality, if he could sell that Liquor at the rate of 20s. a Barrel without deduction, and if he could afford to do so, it is clear that it was not the price of the Materials which obliged him to lessen the Quality of his Drink; it appears also, that the lowering the price of Ale from 20s. to 18s. would so reduce the Profit of the Brewer, that he would be obliged to reduce the Quality of his Drink, or to find out some other Mode of re-embursing himself, and therefore I think it may be fairly concluded, that the Cause which I have assigned, has really produced the reduction of the Quality of Malt Liquor.

* The Calculation here given, is made upon the fairest Principles, and the very best Information which the Author could obtain; but he by no means intends to insist on it as critically exact, there are many Circumstances which can be known only to the Gentlemen concerned in the Brewing Trade, such things may be omitted, but if they are, there are very high allowances made on the other-side in the price of every Article, so that the Author hopes that the Calculation is not far wrong.

It must occur to every one, that from this Profit of 1834l. 6s. must be deducted the Interest of the Capital employed in the Trade, and all losses by bad Debts, and the various Accidents to which this Trade is subject in the various processes of it, and the same Observations must be extended to all the Calculations on this Subject in the course of, or subjoined to this work.

I come now to consider whether the reducing the Quality of Liquor will lessen the Consumption of it.

The Brewers have confessed in the Paragraph before cited, that by lessening the Quantity of Malt and Hops, the Liquor becomes less agreeable and nourishing to the People, and that this drives them into the use of Spirits, which must of consequence lessen the Consumption of Malt Liquor.

It has been before shewn, that the Consumption in 1773, was less than the Consumption of the Year 1763, by 177,970 Barrels ; it has been shewn also, that there was an increased Importation of Porter in the same Period of 29740 Barrels, and that great Part of this Porter was brought in, for the purpose of mixing with our Ale, to raise the Quality, and thereby promote the Sale ; it is clear from this, that if our Ale was manufactured of as good a Quality as it is when mixed with Porter, there would be no occasion for the mixture, and of course, for the Importation of Porter used for that purpose.

As a further Proof that the Consumption is affected by the Quality, I shall mention the following Fact.

In the Year ending at Lady-day 1760, the Excise of Cork was 10,715*l.* 18*s.* 1 $\frac{3}{4}$ *d.* At Michaelmas following, the Brewers entered into a voluntary and mutual Agreement, that they would cease from the Fraud they were at that time committing, *viz.* (the mixing Ale with Small beer, and selling the mixture as Ale ; or in other Words, the reducing the Quality of their Ale,) and that they would raise the Price of Ale, so as to equal what they gained by this Fraud ; and the event was, that the Revenue rose in the following Year, ending Lady-day 1761, to 13,394*l.* 17*s.* 1*d.* the Year following,
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ending Lady-day 1762, it rose to 16,900*l.* 12*s.* 2*d.*
and at Lady-day 1763, it produced 19,361*l.* 14*s.* 3*d.*

From this Fact it appears, that the Consumption depends upon the Quality of the Liquor; for it is certain, that no sooner was the Practice of mixing Small-beer with Ale, or in other Words, of reducing the Quality of Ale put a stop to, than the Consumption encreased as well as the Revenue; for if this encrease of Revenue had proceeded solely from a full payment of the Duties, the utmost rise would have been produced in the first compleat Year after the Agreement had taken place; whereas, the rise was progressive, and at the highest in the last Year; altho' at that time the Brewers who entered into the Association, began to labour under strong Disadvantages, for pending the Agreement, new Men who were not bound by it, had gone into the Business for the very purpose of setting out in the old fraudulent way, and undertelling them, who were thereby obliged to return to their old Practices, by which the Duties fell again; and here the same Argument arises in Demonstration, that the Consumption as well as the Duty, was affected by the adulteration of the Liquor; for the decrease of the Excise was not sudden, by the falling of the Agreement but gradual, from 1763 to 1772, at which Year it stood at 10,780*l.* within 65*l.* of what it was in the Year 1760, when the Agreement was entered into.

Many other Arguments might be brought here to shew, that the Consumption depends upon the Quality of the Liquor; but as I shall have occasion to mention many Circumstances which will further prove the truth of this Position, when I come to shew the proper Remedies for the present declining state of the Brewery, and the Modes by which it may be restored; I shall bring no further Proofs at present, but shall proceed to shew, that the Frauds committed on the Revenue, must
also

also lower the Quality of Malt Liquor, and of course lessen the Consumption; and this will best appear from a consideration of the Modes made use of for this purpose.

The three principal Modes of defrauding the Revenue in the Brewery are, 1st, by passing Drink of a Quality superior to Small-beer, on the Gauger as Small-beer, paying Duty for it as such, and selling it as Ale; this at first sight must appear a Fraud which injures the Quality of Ale, as it is in fact brewing Ale of an inferior Quality.

2^{dly}, By private Brewing, or concealing a Part, or the whole of a Brewing from the Officer, in order to evade a payment of Duty, for so much as shall be concealed.

3^{dly}, By making Ale of a superior Quality, and afterwards reducing it, by mixing with it Small-beer and selling the mixture as Ale; the consequence is, that the Brewer thereby saves so much Excise, as amounts to the difference between the Duties of Small-beer and Ale, on the quantity of Small-beer so mixed; or in other Words, he sells as Ale, a considerable quantity of Liquor, for which he paid Duty as Small-beer only.

The direct Consequence of the last two Frauds, is to render the Drink much worse than it otherwise would be, if fairly brewed from even the same quantity of Malt; for the grateful Flavour of Beer and Ale, depends as much upon the Method of making it, as upon any other Circumstance whatever; and Ale made from a certain quantity of Materials, carefully and judiciously manufactured, shall be of much higher Value, and in much greater Request, than Liquor ill manufactured from the same or any greater quantity of Materials.

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The excellence of Ale consists very much in a pure Extract being made from the Malt, and the Fermentation being carried on and perfected without disturbance; now in the progress of the Practices above mentioned, there must be a frequent shifting and hiding of the Liquor, to conceal or disguise it; the unexpected arrival of an Officer, will hasten or delay the different steps of the Process, and perhaps spoil a whole Brewing.

The mixing of Liquors which are of different Qualities, altho' it be done with the utmost Judgment and Care, and at the very best Time, will sometimes cause a second Fermentation, and frequently prevent the perfect fining of the Liquor so mixed, and injure both it's Colour and Flavour.

To those already mentioned, the fraudulent Brewer adds many other Disadvantages; he must work irregularly, and at irregular Hours; he must give his Servants higher Wages and larger Allowances of Drink; he must bear with their Idleness and Drunkenness; he must bribe many Persons to keep his Secrets; he must have a very great additional number of Vessels wherewith to execute his Frauds; he must have frequent losses by his Drink turning sour, or otherwise spoiling; he must sell at lower Prices than the fair Trader; he must often stand expensive Law suits, and sometimes pay heavy Penalties.

To make amends for all these Drawbacks on his Profits, he has recourse to the use of many Arts; he reduces the quantity of his Ingredients; he substitutes cheap Materials in the place of those which are more expensive; he practises many Modes of giving a false Strength, Taste and Colour to his Liquor; he makes use of Molasses of Gientian Root, of Wormwood, of Coloquintida and Madder; the Deception however,
does

does not last long ; the former Consumer of wholesome and palatable Ale, cannot be persuaded to drink this Composition, and the Consumption universally fails.

In order to illustrate this Matter by an Example, I shall mention here another Fact.

Mr. ———, a Brewer in *Cork*, followed the Practices of his Brethren in that Trade, and made use of several Modes of defrauding the Revenue, and particularly practised the mixing of Ale and Small-beer ; after some Years he sat down and computed his Gain and his Loss, by pursuing his Trade in this way, and finding himself a Loser, he came to the Collector of Excise, and offered to enter into an Engagement with him, that if he would intercede with the Commissioners of the Revenue, and get two Informations for 20*l.* each, which were then entered against him withdrawn, that he would for the future, forsake all his Frauds, Brew fairly, act Uprightly, and pay all his Duty to the Crown ; the Collector naturally doubted of the Sincerity of this Gentleman, but on his fairly confessing that his Motive for the offer was, that he lost by his Frauds : The Collector did intercede with the Board, who consented to let the two Informations be withdrawn, and the Consequence was, that from the Time the Gentleman entered into this Engagement, and forsook his Frauds, his Excise has increased in the following manner.

His Excise was in the Year				<i>l.</i>	<i>s.</i>	<i>d.</i>
ending Michaelmas	- -	1772,	-	836	5	0
I amounted to at Michaelmas		1773,	-	1452	14	9½
	Ditto,	1774,	-	2249	5	10½
	Ditto,	1775,	-	2488	3	11
	Ditto,	1776,	-	2685	10	7½
	Ditto,	1777,	-	3076	14	9¾

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The good Consequences of this Gentleman's Reformation did not stop with the increase of his own Excise, for his Brother, who was also a Brewer, was influenced by his Example, and his Excise has risen in the following manner.

His Excise was in the Year				<i>l.</i>	<i>s.</i>	<i>d.</i>
ending Michaelmas	-	-	1772,	-	541	0 1½
Ditto,			1773,	-	930	4 8½
Ditto,			1774,	-	1307	8 11½
Ditto,			1775,	-	1500	8 7
Ditto,			1776,	-	1641	2 8¼
Ditto,			1777,	-	1931	17 2½

I have seen this Gentleman's Brewery, where I observed above 300 Casks piled up and lying uselefs, with which he formerly practised his Frauds of mixing Ale and Small-beer, and of concealing.

From this State of Facts it appears, that this Gentleman has verified the foregoing Observations, and has proved that the Practices of the fraudulent Brewer, lead him into Losses and Expences which induce him to take every Mode of Re-embursing himself; and I think it appears from what has been said, that the general Modes pursued must injure the Quality of his Drink, and of Course, lessen the Use and Consumption of it; and from this it follows, that the Frauds practised by Brewers on the Revenue, by injuring the Quality of Malt Liquors, tend equally with the reducing the Quantity of the Materials used in Brewing, to cause the present Decline in the Brewery of *Ireland*.

If the decline of the Brewing Trade of this Kingdom be owing to the bad Quality of Malt Liquors brewed in it, in which position I think the Brewers and I are agreed, whether that bad Quality be caused by the necessity the Brewers are under from the increased price

price of Malt, Hops, Fire, and Labour of all kinds, of reducing (as they have alledged) the quantity of Materials from which their Ale is made, or it be owing to their underselling one another, and thereby reducing the Price to 18s. a Barrel, as I have endeavoured to shew: The Mode of restoring the Brewery to it's former Credit, and of increasing the Consumption of *Irish* Malt Liquors, will in either Case be the same, *viz.* to restore them to the Quality which they possessed before the present Decline began, and then to take away the Inducement, and the means of cheating the Revenue.

The Modes of bringing about these very desirable Ends are submitted to the Wisdom of Parliament, who will undoubtedly pursue the most salutary and effectual means of Redress. Amongst the different Expedients which have occurred to the Author, the two following seem to him most practicable and probable, *viz.* the one to oblige the Brewers to brew their Drink according to a certain Standard of Materials; that is, that they should extract a certain quantity of Drink, from a certain quantity of Malt and Hops, and that they should be allowed to make use of no other Materials in brewing; the other is, to ordain by Law, that no Man shall sell a Barrel of Ale containing 40 Gallons, under a certain Price, which should be so regulated as to give the Brewer a reasonable Profit on Drink brewed from a sufficient quantity of Malt and Hops.

As to the first, *viz.* The establishing a certain Standard of Materials, from which the Brewers shall brew their Drink; I would have that such a Standard, as should allow the Drink to be equal to *English* imported Beer.

The Standard by which they brew in *England* is 9 Stone of Malt to a Barrel of Porter, and 4 Pounds of Hops; and 3 Stone of Malt to a Barrel of Small-beer,
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and from 10 Ounces to a Pound of Hops, according to the Season of the Year; this is the Allowance given to the Barrel *English*, containing 36 Gallons, which I have before mentioned, to be more than equal to the 40 Gallons *Irish* measure.

Two Objections occur to this Proposal, first, the impracticability of ascertaining whether or no, the Brewer had really used the quantity of Materials prescribed; and next it will be said, that the Brewer cannot afford to brew according to such a Standard at the present price of Drink, *viz.* 18s. a Barrel.

As to the first Objection, it is extremely difficult to answer it; for considering that Malt varies so much in it's Qualities, it will be scarcely possible to say from the Taste, whether or no, the proper Quantity has been really used; but as every Regulation of this sort must be made on a Supposition, that the Malt to be used, is to be of a certain Quality, it must be presumed, that Malt, of which 9 Stone is sufficient for a Barrel of Ale, must be Malt of a reasonable good Quality, and if the Quality of that Malt was once ascertained, the quantity of Malt of an inferior Sort to be used, must be increased in proportion to the decrease of it's Quality.

The Officers of the Revenue might then, by taking the Gauge of the Grains, at the same Time that they took the Gauge of the Drink, ascertain whether the proper quantity of Malt had been used.

As to the second Objection, that the Brewers cannot afford to brew at this Standard, for the present Price, *viz.* 18s. a Barrel, let that be ascertained, and if it be found that they cannot, let the Price of Drink be raised so as to give them a fair Profit on their Sale to the Retailer, and the Retailer a reasonable Profit on his Retail,

tail, but let the Publick have good Drink, and for the Effect which this would have, I must refer to the Account which I before gave, of the Agreement entered into by the Brewers of *Cork*, in the Year 1760, and the Consequences which it produced on the Consumption and the Revenue; and here it may be proper to observe, that if either of the Schemes above proposed, had been at that Time established by Law, the Agreement then entered into by the Brewers, might have existed to this Day, and both the Consumption and the Revenue might have continued to increase, as that wou'd have prevented effectually the Evil which happened, and by which the Agreement was overturned; for if the Brewers who went into the Trade at that Time had been obliged to brew from a certain quantity of Materials, and to sell at a certain Price, they could not have undersold the fair Brewer, and therefore the fair Brewers might have continued to have brewed good Drink, and to have sold it for the full Price of 20s.

As to the second Method of restoring the Quality of Malt Liquor, *viz.* to ordain by Law that no Man shall sell a Barrel of Ale containing 40 Gallons, under a certain Price, which should be so settled as to give the Brewer a reasonable Profit on Ale, brewed from a sufficient quantity of Materials. I apprehend, that this alone would be sufficient to restore the Brewery, for the fair Brewers would immediately find it their Interest to brew good Drink, and to charge the full Price; and if any Brewer should attempt to undersell another, or to evade the Law, he must be immediately discovered; and where it would be so manifestly their Interest, it is to be imagined the Brewers would take care to put the Law in execution, and to punish the Offender.

I am well aware that it will be objected, that this last Proposal is in contradiction to the general Principles of Trade, which finds it's own Level in the Pri-

ces of Commodities, and that altho' it has often been found necessary to keep down the Price of a Manufacture, it rarely, if ever, has happened, that the Legislature have interposed to raise the Price.

Altho' I must acknowledge the Truth of this general maxim of Trade, yet I think there may be particular Exceptions to it, and that the present Case may well come under such Description.

The View in raising the Price of *Irish* Beer and Ale, is in the present Instance, to ascertain the Quality of them, that the Brewer may be enabled by the additional Price, to make them of such Quality, as shall induce a general Consumption, and thereby prevent the use of other Liquors, which at present come at a higher Expence to the Consumers, and draw from this Nation very considerable sums of Money, and therefore altho' there may be an immediate Charge induced upon Individuals, yet we shall on consideration find, that a great future saving will be produced, not only to the Consumer, but also to the Publick.

One of the fatal Consequences of the bad Quality of Beer and Ale brewed in *Ireland*, has been the great increased Importation of foreign Malt Liquors; these are either drank plain, or mixed with our Ale, as has been before mentioned; for the former the Consumer pays 4*d.* a Quart, for the latter mixed half and half 3*d.* If home-brewed Beer and Ale continue to be made of the present bad Quality, the effect will be, a continual increased Importation of Malt Liquor, and a decrease in the Consumption of our Beer and Ale; it will then follow, that the Consumers of imported Malt Liquors will pay for them if drank genuine 4*d.* if mixed 3*d.* per Quart, whereas, if Ale should be raised even so high as 1*l.* 3*s.* 4*d.* a Barrel, it would be sold by the Quart at 2*d.*

2^d. so that the raising of the Price, would not only prevent a great increased Importation, but would bring good Drink of a merchantable Quality, cheaper to the Consumer, than it is likely to be without some Regulation.

In the present Case, the prescribing a Price, is merely for the purpose of ascertaining the Quality, which is become absolutely indispensable from the particular Circumstances of this Manufacture and the Dealers in it, for the fair Brewer has both the fraudulent Brewer and the Retailer to contend with, the former for so much as he can sell, the worse the Liquor the greater will be his Profit, and the Retailer is interested, or thinks he is, in favour of Porter, on which he has a much greater apparent Profit; the only Method therefore that I can suggest to establish a good Commodity where such Temptations are against it, is totally to abolish the bad, which I imagine might be done by the Mode here proposed, but if any better Method should be discovered to restore the Brewing Trade, I shall not be found partial to the Production of my own Brain.

Exclusive of this general Objection, it is asserted by the Brewers in their Evidence in 1773, as appears from the Report, that the price of Ale cannot be raised, for that if it was, nothing would be sold but Porter.

To this I answer, first that the Brewers of *Cork* in 1760, raised the Price of their Drink, and at the same Time improved the Quality of it, and that the Effect was, as has been before mentioned, a very great increased Consumption.

I do readily agree, that if they were to raise the Price of their Drink, without improving the Quality of it, that little would be drank but Porter, but if they were to brew a Liquor equal in Quality to Porter, and
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to sell that at a higher Price than they now do Ale, but at a lower than they can afford to sell Porter, I say that such a Liquor will be bought in preference to Porter.

The Question therefore really is, whether a Liquor cannot be brewed of equal Quality with Porter and sold cheaper.

The Brewer now gets for his Ale, about one Penny-farthing Half-farthing a Quart, or by the Barrel	-	-	-	-	-	l. s. d.
						0 18 0
The Retailer sells it at 2d. a Quart, or by the Barrel	-	-	-	-	-	1 6 8
						<hr/>
The Retailer has a Profit of	-	-				0 8 8

The Importing Porter Merchant sells his Porter to the Retailer for 2½d. a Quart, or by the Barrel for	-	-	-	-	-	1 13 4
The Retailer sells it at 4d. a Quart, or by the Barrel for	-	-	-	-	-	2 13 4
						<hr/>
The Retailer's Profit is	-	-	-			1 0 0

If the Brewer sold his Ale for Three-half-pence Farthing a Quart, it would be by the Barrel	-	-	-	-	-	1 3 4
If the Retailer sold that Ale at Two-pence Half-penny a Quart, it would be by the Barrel	-	-	-	-	-	1 13 4
						<hr/>
The Retailer's Profit would be	-	-				0 10 0

Therefore if the Brewer can afford to brew a Malt Liquor equal in Quality to Porter, and to sell it for 1l. 3s. 4d. and the Retailer should sell that for 1l. 13s. 4d. and sell Porter for 2l. 13s. 4d. then the Retailer would gain

gain by the Sale of such Ale 10s. instead of 8s. 8d. which he now has, and the Consumer would save per Barrel 1l.

In order to shew that the Brewers can make such a Liquor from the same quantity of Malt from which Porter is made, I have in the following Table made a Calculation upon the same Principles that I assumed in my former Calculation on 63 Barrels of Ale.

To 9 Stone of Malt	s.	d.	To 40 Gallons of	l.	s.	d.
at 13d. a Stone, -	9	9	Ale sold for -	1	3	4
To 2 Pound of Hops			To the Barm of			
at 1s. 3d. a Pound	2	6	ditto - -	0	1	1
Expence attending			To the Grains of			
the brewing of			ditto - -	0	1	1
each Barrel of Ale,						
supposing that			Total	1	5	6
there is but one			Deduct Expences	0	19	11 $\frac{1}{4}$
brewing in the						
Week - -	2	7	Remains Profit			
The Duty net, of			per Barrel -	0	5	6 $\frac{3}{4}$
one Barrel of 40						
Gallons - -	5	1 $\frac{1}{4}$				
Total expence of						
one Barrel to the						
Brewer - -	19	11 $\frac{1}{4}$				

	l.	s.	d.
If then the Brewer sold his Ale for -	1	3	4
And the Retailer sold it to the Publick for	1	13	4
And also sold Porter for - - -	2	13	4
Then the Brewer would gain per Barrel -	0	5	6 $\frac{3}{4}$
The Retailer per Barrel - - -	0	10	0
And the Consumer would save per Barrel	1	0	0

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It follows from this, that the Brewer can make a Liquor from a quantity of Malt equal to that from which Porter is made, and can sell it for 1*l.* 3*s.* 4*d.* whereas the Porter Merchant sells his Porter for 1*l.* 13*s.* 4*d.* and therefore there appears to be no danger from Porter, if Ale should be raised so high as 1*l.* 3*s.* 4*d.* a Barrel.

In this Calculation I have allowed a very high Price to every thing on the Debtor side of the Account, and I have calculated the Expences on the Principles used in the former Calculation on 63 Barrels of Ale, and have estimated them on one Brewing in the Week only, for if there were two Brewings in the Week of 63 Barrels each, then the Expence of each Barrel would be only 1*s.* 7 $\frac{3}{4}$ *d.* and if there were three Brewings in the Week, then the Expence of each Barrel would be only 1*s.* 5*d.* whereas I have charged 2*s.* 7*d.* the Expence on one Brewing only.

The Witness whose Evidence is stated in the Report of the Committee in 1773, has given his Reason for thinking that if the price of Ale was raised in the smallest degree, nothing would be sold but Porter; and it is this, that as the Publicans have at present a greater Profit by selling Porter than Ale, if Ale was to be raised higher in Price, they would have a less Profit than they have at present by selling it, therefore they would sell none, but retail all Porter.

This Argument is founded on a false Principle, for it supposes that the Brewers are to raise the Price of their Ale to the Retailers, and that the Retailers are not to raise it to the Publick, but to continue to sell at Two-pence a Quart, whereas the Scheme is, that so soon as the Brewer raises his Price to the Retailer, that the latter should raise his to the Publick, and instead of making a less Profit, he is to have a greater than he has at present.

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In the next Place, if this Argument proves any thing it proves too much, for if the Retailers having a greater Profit on the sale of Porter than Ale, could make them sell nothing but Porter, why does it not operate now, for at this Moment they apparently have near three times as great Profit by selling Porter, as by selling Ale.

When the whole Case is fairly stated, it will appear that there is really no danger, either from the Importer, or the Retailer of Porter, altho' Ale should be raised in Price to 1*l.* 3*s.* 4*d.* to the Retailer, and to 1*l.* 13*s.* 4*d.* to the Publick.

Porter is now sold to the Retailer at 2½ <i>d.</i> a	<i>l.</i>	<i>s.</i>	<i>d.</i>
Quart, or by the Barrel of 40 Gallons	1	13	4
Ale is sold to him, the 40 Gallons for	-	0	18
He Retailers Porter at 4 <i>d.</i> a Quart, or the 40			
Gallons for	-	-	-
And Ale for 2 <i>d.</i> a Quart, or the 40 Gallons			
for	-	-	-
So that he has a Profit on Porter of 1½ <i>d.</i> a			
Quart, or by the 40 Gallons of	-	1	0
And on the same Quantity of Ale of	-	0	8

It follows, that as the Profit on the sale of a Barrel of Porter is so very much higher than on the sale of a Barrel of Ale, if the Argument would operate at all, it must operate at present; for there can be no sort of doubt, but that the Publican would rather have 1*l.* than 8*s.* 8*d.* but the Fact is, that as the Consumption does not depend upon what the Publican chooses to sell, but upon what the Publick choose to purchase, the Retailer must be afforded with the Goods which are demanded, and if the Publick can buy Ale, of equal Quality with Porter, that is brewed from the same quantity of Malt, for less Money, they will purchase Ale; now I have shewn that Ale of equal Quality with Porter, can be

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fold by the Brewer at $1l. 3s. 4d.$ and retailed by the Publican at $1l. 13s. 4d.$ and that the Brewer will have a Profit per Barrel of $5s. 6^3d.$ and the Retailer of $10s.$ that is, he will have $1s. 4d.$ more than he has at present; now if at this Day he retails Ale, notwithstanding he has a much greater Profit by retailing Porter, will giving him a greater Profit on Ale, prevent his Retailing it?

And if the Retailer can afford to retail Ale of equal Quality with Porter for $1l. 13s. 4d.$ and has a Profit of $10s.$ on it, what Fear can there be of his being undersold by Porter, which costs the Retailer $1l. 13s. 4d.$ in the first Instance, the very Sum total for which he is enabled to retail his Ale.

On the whole therefore, if the Brewer raised the Price of his Drink so as to have a reasonable Profit on good Drink, and so as to allow a reasonable Profit to the Retailer selling at $2^1d.$ a Quart, Porter cou'd not interfere, because then the Retailer wou'd be enabled to sell Ale of equal Quality with Porter, for the original Price which he paid the Merchant for his Porter; and therefore by whatever Profit he had on the Sale of Porter, by so much must Ale undersell Porter.

I have hitherto considered this Argument on the Principles laid down by the Brewers, and have taken for granted, that the Profit of the Retailer of Porter, is to that of the Retailer of Ale, as $1l.$ is to $8s. 8d.$; but if we consider the Subject in another Light, the disproportion of the Profits will not appear so great.

The Price of a Barrel of Ale being $1l. 3s. 4d.$ and the Profit on the Retail of it $10s.$ and the Price of a Barrel of Porter being $1l. 13s. 4d.$ the Profit on the retail of the Porter ought to be $14s. 3^1d.$ in order to bear a true proportion to the Profit of $10s.$ on the re-
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tail of Ale; or in other words, 10s. is to 1*l.* 3s. 4*d.* as 14s. 3*½d.* is to 1*l.* 13s. 4*d.*: And therefore if a Retailer sold a Barrel of Ale and one of Porter in an equal space of Time, for instance, in a Day, if he had 10s. by the Ale, he ought to have 14s. 3*½d.* by the Porter, it follows therefore, that a Retailer really gains only 5s. 8*½d.* and not 10s. more by the sale of a Barrel of Porter, than he wou'd by the Sale of the same quantity of Ale.

This is on a Supposition that he cou'd sell as much Porter as Ale, and in as short a time; but Experience shews us that is not the case, and on a further Examination it will be found, that the retail of Ale is on the whole, a better Trade than that of Porter, for three things must be taken into Consideration, 1st. the sum of Money the Retailer is to lay out; 2^{dly}. the quickness of the Return, and 3^{dly}. the Profit he is to have upon Sale; now it will be found by the Accounts annexed to the Report of the Committee &c. that in the Year ending Lady-day 1773, a Year in which the quantity of *Irish* Beer and Ale was nearly at the lowest, and in which, the importation of Malt Liquors was at the highest, that the Consumption of *Irish*, exceeded that of imported Beer and Ale, in a proportion of more than seven to one; now altho' the quality of Ale was at that Period very bad, yet the Retailer gained by selling Ale at a Profit of 8s. 8*d.* a Barrel, 3*l.* 0s. 8*d.* in the same Space of time that he gained one Pound by the Sale of Porter; and if the Price of Ale was raised, and the Profit on the Sale of a Barrel was to be 10s. he would, if the proportion in the Consumption of the two Liquors remained the same, gain 3*l.* 10s. by the sale of Ale, for every 20s. which he gained by Porter; and if raising the price and quality of Ale shou'd increase the Consumption, his Profit would increase in the same proportion; and that the Consumption would in such case increase, I think must be evident from what I have

already stated, and from this further Consideration, that the Consumers of Malt Liquors, will rather give $7\frac{1}{2}d.$ for three Pots of good Ale, than $8d.$ for two Pots of such Porter as is generally to be met with at Ale Houses, and therefore I think, that the retail of Ale, altho' there is not so great an apparent Profit upon each Barrel of it, as there is on each Barrel of Porter, yet is on the whole a better Trade, than the retail of Porter, and therefore I am under no Apprehension, that there will not be found Men enough who will be able to see their own Interest, and continue to retail that Liquor by which they are likely to make the best Livelihood.

Having now mentioned what seem to me to be the most likely Methods of restoring the quality of Malt Liquors, which is the first Step necessary for the recovery of the Brewery, I come next to shew what is further necessary for the Improvement of it, namely, to take away the Inducement and the Means of defrauding the Revenue, which I have before proved will, if suffered to be practised, produce the same Effects, as the lessening of the quantity of Materials from which Beer and Ale are made.

When I speak of taking away the Inducement for cheating the Revenue, it will not be supposed, that I can think it possible so long as there is any Duty whatever on Malt Liquors, to take away from a Brewer disposed to fraud all Inducement to practise that Fraud; all that I mean is, to take away from the fair and well disposed Brewer, the necessity of acting unfairly, if he means to make Money by his Business.

The Method of accomplishing this, is to enable him by the means I have already laid down, to make a reasonable Profit by his Business fairly carried on; but altho' this would be sufficient to reinstate the brewing Business,

Business, if we cou'd ensure the honesty of all Brewers, yet as we know that this is not possible, we must in the next Place endeavour for the Sake of the Trade, the honest Brewer, and the Publick, to take away the means, as far as we can, of committing Frauds.

I have already mentioned the three principal Frauds practised by Brewers, *viz.*

- 1st.—Imposing Ale upon the Revenue Officers, as Small-beer.
- 2dly.—Private brewing and concealing of Malt Liquor; and
- 3dly.—The mixing of Ale and Small-beer together, and felling the Mixture as Ale.

and I have shewn, that each of these Frauds injures the quality of Ale; I shall now endeavour to shew the means of preventing them.

The two Frauds of passing Ale upon the Revenue Officer as Small-beer, and the private Brewing and concealing of Malt Liquor, are to be prevented by proper Revenue management, and by fortifying the Excise Laws, from time to time with such Clauses, as may be found necessary to meet and defeat new Frauds and evasions of the present Laws.

The 3d. Fraud, *viz.* the mixing of Ale and Small-beer, and felling the mixture as Ale, by which the Brewer saves so much Excise as amounts to the difference between the Duties of Ale and Small-beer on the quantity of Small-beer so mixed, is the grand Fraud which is practised, and the utmost Care and attention are necessary to put an End to it, for it is a Fraud which not only diminishes the Revenue, but strikes directly at the very Principles, and defeats the very
Means

Means by which it is proposed to restore again the Brewing Trade, for in vain shall we oblige Brewers to make Drink of a sufficient good Quality, if after it is thus made it is mixed with Small-beer, and of course, reduced in its Quality; some effectual Mode must therefore be pointed out to prevent this Evil, and to promote a general Consumption by securing to the Consumer a Liquor of a good Quality; otherwise we must give up all Expectation of substantial Improvement in this Trade.

The only effectual Mode in my Opinion will be, to separate the brewing Trade into distinct Branches, and to prohibit any Man from brewing Small-beer, who brews Ale, or from brewing Ale after he shall declare himself to be a Brewer of Small-beer.

It will be said, that this is a strange way of assisting the Brewery, and that it would be a great Severity to prevent any Man from brewing both Small-beer and Ale, and that the Business of a Brewer could not be carried on without that Liberty; that they cannot run off the full strength of their Malt into Ale, and that what remained in the Malt would be lost, by their being prevented from making Small-beer.

Before I enter into this Argument, or begin to answer these several Objections, I think it necessary to state the Magnitude of this Fraud, with which I imagine the Publick can be hardly acquainted.

In order to do this properly, it will be necessary for me to state a few Observations, which are general Guides to Revenue Officers who know their Business, to enable them to judge whether a Brewer works fairly or not.

It is a general Calculation, that if a Brewer brews all Ale, he ought to have a Gallon of Ale, for every Gallon of Grains; that when he brews Ale and Small-beer

beer also, then the whole quantity of his Ale and one third of his Small-beer, ought to be equal to the number of Gallons of Grains; and when he brews Small-beer only, then the Gallons of Small-beer ought to be three times as many, as the Gallons of Grains.

This is a Calculation generally adopted, altho' not strictly true; it is much in favour of the Brewer if he brewed Drink of a good Quality, and very much in his favour according to the Mode in which they now brew.

However an Account founded on this Calculation, was taken of the working of four Brewers in *Cork* for three Months; two of whom were at that time supposed to take advantage of the Revenue.

By this Account it appeared, that *Aylmer* and *Christopher Allen*, brewed by the Malt Guage 122,377 Gallons of Malt, from which the Produce was 53,504 Gallons of Ale, and 83,700 Gallons of Small-beer, for which they paid Excise 400*l.* 11*s.* 7½*d.*

According to the above Calculation, which is in favour of the Brewer, and short of the Truth, it appears, that the Revenue lost in those three Months the Duty of 40,973 Gallons of Ale.

If two-thirds of the Small-beer brewed, were mixed with Ale, and all sold as Ale, which will appear to be short of the Truth, then there were 55,800 Gallons of Small-beer sold as Ale, which if charged with the Duty of Ale, would have made a difference in Excise of 235*l.* 10*s.* 10*d.*

In this Calculation, some Allowance must be made in favour of the Brewers, because Ale brewed for the purpose

purpose of mixing with Small-beer, is made much stronger than common Drink; let us therefore allow, that instead of the Duty of 40,973 Gallons, the loss to the Revenue was only the Duty on 21,000 Gallons, then the Account will stand thus,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Duty of 21,000 Gallons of Ale is	122	3	0
Difference between the Duty of Ale and Small-beer, on 55,800 Gallons of Small-beer, - - - - -	235	10	10
Total loss to the Revenue in 3 Months which was near as much as they paid.	357	13	10

To shew that they must have mixed their Ale and Small-beer at least in the proportion I have stated, I must observe, that there was an Account taken of the number of Retailers of Small-beer in *Cork*, during these three Months, they amounted to 71, of whom there was but one who took Small-beer from *Aylmer Allen*, and not one from *Christopher*; so that it is plain, that they must have mixed their Small-beer, as they had no other vent for it.

Thomas White consumed in the same three Months 46,800 Gallons of Malt, and his Ale was 50,149 Gallons, and his Small-beer 10,294.

Attiwell Hays, another Brewer, consumed 88,608 Gallons of Malt, and his Ale was 76,384 Gallons, and no Small-beer.

The Excise paid by *White* was 302*l.* 10*s.* from about two-fifths of the Malt consumed by the *Allens*, and the Excise paid by *Hays*, was 444*l.* 6*s.* from little more than two-thirds of the *Allens* quantity.

To make this matter still more clear, I shall give a Comparison between the Michaelmas Quarter 1771, the three Months from which the above Observations were made, and the same Quarter in the Year 1774.

	Malt Gauge.	Galls. strong	Galls. small.	Excise paid.		
				l.	s.	d.
<i>Aylmer Allen.</i>						
Michs. 1771.	75,538	32,867	50,055	244	12	5
Michs. 1774	86,864	112,960	- - -	657	1	0
<i>Chrifr. Allen.</i>						
Michs. 1771.	46,839	20,637	33,645	155	19	2½
Michs. 1774	42,895	54,821	4,330	323	9	11½
<i>Thomas White.</i>						
Michs. 1771.	46,800	50,149	10,294	302	10	0
Michs. 1774.	38,780	47,088	2,456	276	4	2¾
<i>Attiwell Hays.</i>						
Michs. 1771.	88,608	76,384	- - -	444	6	0
Michs. 1774.	106,339	107,700	- - -	625	18	9¾

From this Comparison it appears, that *Aylmer Allen*, in the first of these Periods, paid for 75,538 Gallons of Malt, a Duty of only 244*l.* 12*s.* 5*d.* that in the second Period he paid for 86,864 Gallons, being an increase of about one-eighth of Malt, a Duty of 657*l.* 1*s.* a Sum nearly treble of the former.

It appears also what his practice was, *viz.* mixing; for in the first Year, the number of Gallons of Ale, and one-third of the Gallons of Small-beer, falls short of the number of Gallons of Malt by 25,986, and from the small produce of Ale which was brewed very strong, and the very great quantity of Small-beer which must have been brewed for mixing, as he had no other vent for

for it, it must be clear, that mixing was the Practice, and this must appear more evident when it is considered, that in the latter Year when he brewed no Small-beer, and of course could not mix, he produced from 86,864 Gallons of Malt, 112,960 Gallons of Ale, and this last Circumstance shews also, that the Calculation of the Proportion which the number of Gallons of Ale ought to bear to the Gallons of Malt is not a just one, but much in favour of the Brewer.

Similar Observations must arise, on comparing *Christopher Allen's* brewing in these two Periods; whereas, on comparing *White's* and *Hays's* in these two Periods, they will appear to bear a fair Proportion to each other, because they brewed equally fair in both Periods; *White's* Small-beer bearing no proportion to his strong, and *Hay's* brewing no Small-beer.

To illustrate this Subject still further, I shall subjoin another Table, shewing the quantity of Ale and Small-beer brewed by the 15 principal Brewers of *Cork*, for two Years, viz. the Year 1771, ending Lady-day 1772, and the Year ending Lady-day 1775.

Brewers

Brewers Names.	Gallons brewed the Year ending the 25th March 1772.		Gallons brewed the Year, ending the 25th March 1775.	
	Strong.	Small.	Strong.	Small.
<i>Hays.</i>	255,454	- - -	366,747	- - -
<i>Ayl. Allen.</i>	97,299	147,400	409,052	- - -
<i>Crawford.</i>	38,466	1,445	52,540	- - -
<i>Beck.</i>	104,157	42,361	140,315	550
<i>Chris. Allen</i>	68,834	109,756	213,456	11,557
<i>Thos. White</i>	177,854	35,809	153,789	25,855
<i>Lane.</i>	82,540	86,841	158,022	15,491
<i>Morgan.</i>	22,809	1,017	26,104	681
<i>Rich. Fitton</i>	22,109	31,234	51,645	23,239
<i>Wm. Fitton</i>	30,619	7,352	161,054	23,330
<i>Dowman.</i>	33,276	26,441	74,593	21,551
<i>Franklin.</i>	47,024	81,186	85,334	21,708
<i>Holland.</i>	43,880	18,145	39,901	11,278
<i>M^cCharty.</i>	60,673	56,459	69,960	14,251
<i>Chatterton.</i>	49,477	50,129	34,729	18,142
	1,134,471	695,575	2,037,241	187,633
Statute Barrels	35,452	21,736	63,663	5,863

From this Account it appears, that the quantity of Ale brewed in 1772, was in Barrels 35,452
 Of Small-beer in 1772, in Barrels, - - - 21,736
 Of Ale in 1775, in Barrels, - - - 63,663
 Of Small-beer in 1775, in Barrels, - - - 5,863

From this state of Facts it is observable, that as the fraud of mixing Small-beer with Ale, (or in other Words, of reducing the Quality of Ale by this particular Mode) has decreased, not only the Revenue, but the Consumption has increased.

The Revenue from,	-	-	-	-	£.
To	-	-	-	-	10,700
					15,800

The consumption of Strong Beer from	35,452	Barrels
To	63,663	Barrels
And the quantity of both Strong and Small taken together from	57,188	Barrels
To	69,526	Barrels

Which are sufficient proofs of the Injury done both to the Revenue and to the consumption of Malt Liquors, by the destructive Fraud of reducing the Quality of Ale or Strong Beer, by mixing it with Small-beer, in order to evade paying the full Duties of Excise; for it is evident, that while the fraud of mixing Ale and Small-beer prevailed, the Consumption of Ale was only in Barrels

And of Small-beer, 35,452
21,736

And of both together, 57,188

That when the Fraud ceased, the consumption of Ale alone was, 63,663

And of Small-beer, not more than 5,863

And of both together, 69,526

So that the Consumption of Ale *only* at this Day, exceeds the Consumption of both Ale and Small-beer taken together while the Fraud prevailed, by 6,475 Barrels

And exceeds the Consumption of Ale, at that period, by 28,211

It appears also, that the present Consumption of Small-beer is 5863 Barrels. Now allowing that no part of this Quantity was brewed for mixing with Ale, but that the whole was really consumed as Small-beer, we may

may reasonably suppose, that the real Consumption of Small-beer in 1772, was the same, viz. 5863 Barrels; but there were brewed in that Year 21,736 Barrels of Small-beer, of which 5863 only were for fair Consumption; of course, there were brewed for the purposes of Fraud by mixing 15,873 Barrels, near three times as much as was brewed for fair Consumption; these 15,873 Barrels were sold as Ale when mixed, and paid Duty only as Small-beer, the Revenue therefore lost the difference between the Duty of Ale and Small-beer on these 15,873 Barrels, or 2643*l.* 11*s.* 6*d.*

But the Evil did not stop there, for the Revenue not only lost this Sum immediately by the difference of Duty so with-held, but it suffered also a great diminution by the effect, which the vending of this bad Liquor had upon the Consumption; for we find, that so soon as the Practice was stopped, the Consumption increased exceedingly, and that instead of the Quantity of Ale consumed, and for which Duty was paid in 1772, viz. Barrels.

The Consumption in 1775, for which Duty	-	-	35,452
was paid, was	-	-	63,663
That is an increase of Barrels,	-	-	28,211

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Duty of which is,	-	-	5773 17 0 $\frac{1}{2}$
From this must be deducted the Duty			
on 15,873 Barrels of Small-beer,	-	605	1 11 $\frac{1}{2}$

There will remain a loss on the Con-			
sumption of Malt-Liquors in 1772,			
of,	-	-	5168 15 0 $\frac{3}{4}$

So that it appears that the Revenue, by this Fraud of mixing Ale and Small-beer, really lost in the Year 1772, in the City of *Cork* alone, no less than 5,168 15 0 $\frac{3}{4}$

And

And the whole state of this Matter is a strong Corroboration of the truth of my former Position, viz. that the Consumption of Malt Liquor depends upon the Quality of it.

N. B. The Quantities of Strong and Small, brewed in Cork, in the Years 1776 and 1777, are as under.

	Strong Barrels.	Small in Barrels.
25th March 1776	75,571 $\frac{1}{2}$	11,985 $\frac{1}{2}$
1777	82,337 $\frac{1}{2}$	13,814 $\frac{2}{3}$

And the amount of Excise was at Lady-day 1776, - - £16,050
1777, - - 17,486

The highest produce of Excise at Cork was in 1763, at the close of the Agreement among the Brewers, when it amounted to, - - - - £19,360

The Revenue of the Year ending Lady-day 1777, was £17,486; the Deduction from the additional Duties this Year, made by the alteration of the Gallon, was £1447. So that supposing no Alteration had taken place, the Comparison between the Revenue of 1763, and that of 1777, would be

1763	-	-	£19,360
1777	-	-	18,933

Difference 427

Having

Having now shewn the Magnitude of this Fraud, and the effect it has both on the Revenue and Consumption of Malt Liquors ; I must again repeat, that the only effectual Mode of putting a stop to this Fraud, is by separating the brewing Trade, and not suffering the same Brewer to brew both Ale and Small-beer.

The Objections which I have heard made to the separation of the Trade are, that the whole strength of the Malt cannot be extracted in Ale ; that therefore if the Brewers be not allowed to make Small-beer after Ale, they must lose whatever strength remains in the Malt after the Ale comes off : That the Trade is at present a very bad one, and declining every Day, and that the Profit on Small-beer extracted after Ale, is the principal support of the Ale Trade, without which that Trade could not be carried on ; that the Small-beer Trade never can exist by itself, nor can any Man afford to brew Small-beer and sell it at 6s. a Barrel, the Rate at which the Liquor to be denominated Small-beer, is fixed by the Act of Excise, all Liquor above that Price being subject to pay Duty as Ale, and that therefore no Man can carry on a Small-beer Brewery, until such Time as the Rate of the Liquor to be denominated Small-beer is raised.

These Objections I shall consider, first, as they affect the Ale Brewery, and next, as they relate to that of Small-beer.

As to the first Objection, that the whole Strength of the Malt cannot be extracted in Ale ; I do assert that it may be, and generally is ; and that where the Brewer makes Small-beer after Ale, if it be for Sale as Small-beer, and not for the purpose of mixing with Ale, he constantly makes use of a substitute for Malt ; that he uses Molasses for that purpose ; that he adds Madder to give a Colour ; that instead of fresh Hops, he

he boils this Liquor upon the Hops already used in the Ale, and adds Gentian Root as a Bitter, and imposes this Extract on the Publick, as the produce of Malt and Hops.

The next Assertion is, that the Brewer cannot go on if the Trades be separated, for that the only Profit of the Brewer now arises from Small-beer not from Ale.

This may be true, so long as the Brewer is allowed to impose on the Publick a Liquor made from Molasses, Dye-stuff and Gentian Root, as a pure Extract from Malt and Hops, and so long as they shall be permitted to undersell one another, so as to reduce the Price of Ale to 18s. a Barrel; but this Argument must be at an End, whenever Ale shall be brewed of a certain Quality, and sold for such a Price as shall leave a Profit to the Brewer; this Answer might be sufficient on the Subject, but when Things are considered fairly, as they stand at this Day, it will appear, that Experience and Facts contradict the Assertions which are made, and shew, that the Trades may at present, be carried on separately.

To prove this, I shall first refer to the Table before inserted, containing a comparative View, of the working of four Brewers in *Cork*, for the Michaelmas Quarter 1771, and for the same Quarter 1774.

From a view of this Table it will appear, that before *Aylmer Allen* reformed his Practice, he made both Ale and Small-beer, and that the quantity of the latter exceeded the former in a great proportion, but no sooner did he give up the Practice of mixing, than he left off brewing Small-beer entirely, and has never since brewed any Thing but Ale.

From

From this Table it also appears, that *Attiwell Hays*, who was always a fair Brewer, never brewed any Small-beer, but took the whole Strength of his Malt in Ale.

I shall next refer to the Table giving an Account of the quantity of Ale and Small-beer brewed by the Brewers of *Cork* in the Years 1772 and 1775, and shall annex to the Account before given, the Number of brewings made by each Brewer in the Year 1775, together with the Number of said brewings, in which both Ale and Small-beer were made.

From this Account it will clearly appear, either that the Ale Brewery may be carried on distinctly and separately, with a Profit to the Brewers, or that Brewers do at this Day, carry on a Trade for the accommodation of the Publick, without any view of Profit to themselves.

Brewers Names.	Gallons brewed the Year ending the 25th March 1772.		Gallons brewed the Year, ending the 25th March 1775.		Number of Brewings in 1775.	No. of brewings in 1775, in which both Ale and Beer were brewed.
	Strong.	Small.	Strong.	Small.	No. 1.	No. 2.
Hays.	255,454	- - -	366,747	- - -	202	-
Aylmer Allen.	97,299	147,400	409,052	- - -	158	-
Crawford.	38,466	1,445	52,540	- - -	113	-
Beck.	104,157	42,361	140,315	550	108	4
Christopher Allen	68,834	109,756	213,456	11,557	120	24
Thomas White	177,854	35,809	153,789	25,855	101	48
Lane.	82,540	86,841	158,022	15,491	122	52
Morgan.	22,809	1,017	26,104	681	53	34
Richard Fitton	22,109	31,234	51,645	23,239	66	54
William Fitton	30,619	7,352	161,054	23,330	89	88
Dowman.	33,276	26,441	74,593	21,551	88	61
Franklin.	47,024	81,186	85,334	21,708	73	69
Holland.	43,880	18,145	39,901	11,278	70	70
McCharty.	60,673	56,459	69,960	14,251	83	83
Chatterton.	49,477	50,129	34,729	18,142	49	49
Gallons - -	1,134,471	695,575	2,037,241	187,633	1495	636
Barrels - -	35,452	21,736	63,663	5,863	636	859 of Ale only.

From this Table it appears, that *Hays, Aylmer Allen* and *Crawford*, made 473 brewings of Ale, without making any Small-beer; that *Beck* made 108 brewings of Ale, on only 4 of which, he made Small-beer; that *Christopher Allen* made 120 brewings of Ale, on only 24 of which he made Small-beer; and that taking the whole 15 Brewers together, they made 1495 Brewings, on only 636 of which, they made Small-beer, and on 859 of which, they brewed Ale alone; from whence I think it is evident, that the Brewers can get the full produce of their Malt in Ale, or there wou'd not have been more than one half of their Brewings in which Ale only was made; and when it is considered that it is only since the Year 1772, that the Brewers of *Cork* have left off the making of Small-beer after Ale in every Brewing, that is since the Time that Mr. *Allen* ceased from mixing; it must appear, that it was not for the purpose of extracting the whole produce of their Malt that they carried on the double Trade, but for the purpose of Fraud, by mixing; and from observing the Increase in the Consumption of Ale in *Cork*, since the Fraud has been prevented, viz. from 35,452, to 63,663 Barrels; the great Advantages which may be expected from the separation of the Trade, may appear.

To the Proofs which I have already given, I shall only add, that in *Waterford*, there are six common Brewers who brew both Ale and Small-beer, but they brew them separately, that is, they brew Small beer only when it is called for, and then they brew it without making Ale. The Consumption of the Town is but small in this Article, most of the Small-beer being made for the use of the *Newfoundland Ships*. There are also two retailing Brewers who make Small-beer after Ale, and Twenty two retailing Brewers who make Ale only.

N. B. The Consumption has increased every Year since 1772. vide Note, Page 62.

In *Limerick* there are five common Brewers, only one of whom ever brews Small-beer, and he always brews it separately. There are several retailing Brewers, who make Ale only; at *Kinsale* there is only one Brewer, who makes Small-beer only for Ships use; at *Cove of Cork* there is also one Brewer who makes Small-beer only for Ships use.

There are several Brewers of Small-beer *only* in *Cork*, viz. *Thomas King*, *Redmond Fitzgerald*, *William Martin*, and *Thomas Osborne*.

These several Instances serve to shew, that separate and distinct Brewings of Ale and Small-beer, are made at *Cork*, *Waterford*, *Limerick*, *Kinsale* and *Cove of Cork*, and probably in several other parts of *Ireland*.

That the Ale Brewery does not for it's Profits, depend upon the making of Small-beer after Ale, will further appear from considering the effects which a separation of the Trades would have upon the Small-beer Brewery.

The Brewery is to be considered as a great National object, either as it relates to Agriculture or to Revenue, or as it furnishes a necessary Article of Consumption of our own Manufacture, and thereby saves the Importation of foreign Malt Liquors at a great expence of National Wealth. Now let the different Branches of this Trade be compared upon any of these Principles, and it will be found that Ale is the great Object to which we ought to attend, and that Small-beer is comparatively but of small Importance.

In order to shew this, I shall state the number of Barrels of Ale and Small-beer which have been brewed in this Kingdom for the last seven Years, with the produce of each in Excise, and shall add the number of
Barrels

Barrels of Malt required to brew each respectively, allowing 9 Stone of Malt to Ale, and 3 Stones to Small-beer.

Years.	Barrels of Ale brewed.	Barrels of Malt used.	Produce in Excise.	Barrels of Small-beer brewed.	Barrels of Malt used.	Produce in Excise.
			£			£
1771	439,863	263,918	90,042	140,529	28,106	5,386
1772	433,160	259,869	88,669	138,978	27,795	5,327
1773	447,330	268,398	91,570	122,603	24,520	4,699
1774	461,035	276,621	94,374	117,903	23,580	4,519
1775	465,207	279,124	95,229	110,728	22,145	4,244
1776	458,460	275,076	93,849	110,608	22,121	4,239
1777	473,110	283,866	96,790	110,698	22,139	4,243
Total	3,178,165	1,906,872	650,523	852,047	170,406	32,657

From this it appears, that taking the Totals of the seven Years, the quantity of Ale brewed, bears a proportion to that of Small-beer, of something more than $3\frac{1}{2}$ to one; that the proportion of the quantity of Malt used for Ale, to that used for Small-beer, is a little more than 11 to one, and that the proportion of the Produce in Excise between them is $19\frac{3}{4}$ to one; so that if we consider the two Branches of the Brewery as National Objects, it will appear that the Small-beer Trade is of small Importance, compared with that of Ale.

But altho' this be the Case, yet Small-beer is an Object well worth our Care, as it may be said to be a Necessary for the Poor, and if not a Necessary, yet a Gratification to the rich; I shall therefore examine how far the Assertions of the Brewers are well founded concerning this Branch.

But

But before I go into that Enquiry, it will be necessary to state particularly the manner in which the Small-beer Trade is at present carried on.

This Business is conducted differently according to the Purpose for which it is intended ; if it be brewed for mixing with Ale in order to defraud the Revenue, it is made as high in Quality as the Officer will admit it to be, under the denomination of Small-beer, in order that it may require the less Ale, which is also brewed very strong, that a smaller Proportion of it may be necessary to bring up the Small-beer to the Standard of 18s. Ale ; if the Small-beer be intended for Sale, it is made in the following manner.

The brewer of Ale who gets but 18s. a Barrel for his Ale at present, puts no more than 7 Stone of Malt and one Pound of Hops, to each Barrel in Winter, and in Summer somewhat more of Hops ; having drawn off his Ale, he runs hot Water thro' the Grains, this Water is put again into the Boiler with Molasses, the Hops before used with the Ale, Gentian Root sufficient to bitter it, and as much Madder as will give it a proper Colour ; this Composition when boiled is called Small-beer, and is sold to the Poor and to the Hucksters, for 5s. a Barrel ; when the Brewer deals with Gentlemen, or Persons requiring a higher priced Liquor, he makes up for them Small-beer from 6s. to 8s. 10s. 12s. and 14s. a Barrel, according as they shall please to order it ; this Liquor is composed of the former, mixed with a certain quantity of Ale, according to the Price at which it is intended to be sold.

This Practice which is highly beneficial to the Brewers, would certainly be entirely stopped by a separation of the Brewery, as they would not then have it in their Power to mix ; and this is really the great Grievance which they fear, but I shall endeavour to shew, that
this

this Practice is a very great Fraud and Imposition, both on the Publick and the Revenue, and ought to be prohibited.

I shall in the first Place state a Brewing as now made by the Brewers, in order to shew the Mode in which they carry on this Trade.

A BREW-

A BREWING of 63 Barrels of Ale, and 20 Barrels of Small-beer, according to the present Practice.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To 441 Stone of Malt at 1s. 1d. a Stone.	23	17	9	By 63 Barrels of Ale,	63	0	0
To 73 Pound of Hops at 1s. 3d. a Pound	4	11	10½	By 36 Barrels, 9 Stone of Grains,	1	19	9½
To Coals one Ton and ½ at 18s. a Ton.	1	4	0	By Barm - - -	3	0	0
To 1 Week's Wages of 5 Men.	1	17	0	By 20 Barrels of Small-beer, at 5s.	67	19	9½
To 1 Week's Wages of a head Brewer -	1	0	0		5	0	0
To 1 Week's Rent and Taxes at £150. a Year - - -	2	17	8½	By Profit on one Brewing in the Week,	12	15	10½
To Maintenance of 3 Horses for 1 Week	1	4	0	By Profit on a second Brewing in the Week,	12	15	10½
To Cask Expences each Week - -	0	6	8	By Rent saved on the 2d Brewing in the Week,	2	17	8½
To Excise of 63 Barrels at 5s. 1½d. the 40				By Wages saved on ditto,	2	17	0
				By expence of Horses saved on ditto,	1	4	0
				Total gross Profit on two Brewings in the Week,	32	10	6
				Deduct additional Expences on a second Brewing,	1	0	2
				Net Profit on two Brewings in the Week,	31	10	4

Gallons - - -	16	1	4 $\frac{3}{4}$						
To score Barrels -	3	0	0						
To score perquisites -	1	14	1 $\frac{1}{2}$						665 6 8
	57	14	6 $\frac{1}{4}$						1638 17 4
SMALL-BEER.									
To 1 Hundred weight	0	16	0						
of Molasses - - -									
To 10 Poundsof Mad-	0	6	0						
der - - - - -	0	0	6						
To Gentian Root -									
To Excise on 20 Bar-									
rels, at 11 $\frac{1}{4}$ d. the 40									
Gallons - - -	0	19	2						
To score Barrels -	0	5	0						
To score Perquisites -	0	2	8 $\frac{1}{2}$						
	60	3	10 $\frac{3}{4}$						
	12	15	10 $\frac{3}{4}$						
	72	19	9 $\frac{1}{2}$						

Having stated the Mode in which the Brewers now carry on both the Ale and Small-beer Trades, I shall make a few Observations on it.

It appears, that where a Brewer makes both Ale and Small-beer, his Profit on one Brewing in the Week, amounts to 12*l.* 15*s.* 10³*d.*; that of this Sum, the Profit on Ale is 10*l.* 5*s.* 3¹*d.* and that on Small-beer, only 2*l.* 10*s.* 7¹*d.*; that the Profit on two Brewings in the Week is 31*l.* 10*s.* 4*d.* of which 26*l.* 9*s.* 1*d.* is the Profit on Ale, and 5*l.* 1*s.* 3*d.* is that on Small-beer; it follows, that there can be no Truth in the Assertion, that if the Trades were separated, the Ale Brewery must be destroyed, as the only Profit of the Brewer depends upon the Small-beer extracted from the Malt, after making Ale.

The falsity of this Assertion further appears from a Consideration, that the quality of the Small-beer does not depend upon what is extracted from the Malt, but upon the quantity of Molasses added to the Water, which shews also, that the strength of the Malt is extracted in Ale, or there would be no occasion for Molasses to make Small-beer; and the use of Molasses shews, that the Small-beer Trade, as now carried on, is no Object to Agriculture.

It next appears, that at one Brewing in the Week of both Ale and Small-beer, as the Trade is now managed, the Brewer has a weekly Profit of 12*l.* 15*s.* 10³*d.*, which makes an annual Profit of 665*l.* 6*s.* 8*d.*; that at two Brewings in the Week, he would have a weekly Profit of 31*l.* 10*s.* 4*d.* which would make an annual Profit of 1638*l.* 17*s.* 4*d.* Now if this State of the Brewer's Profit, be compared with the Account in Pages 32 and 33, of the Profit on 63 Barrels of Ale, made from 9 Stone of Malt &c. and sold for 20*s.* a Barrel without any deduction, it will be found, that the Brewers have an advantage in carrying on the Trade in the present

present Mode, altho' by so doing, they have much reduced both the Consumption and the Revenue.

On comparing the two Tables, the Account will be found to stand thus.

	£.	s.	d.
Brewer's Profit on one Brewing in the Week on Ale and Small-beer, as now made and sold - - - -	12	15	10 $\frac{3}{4}$
Ditto on Ale made from 9 Stone of Malt &c. and sold at 20s. - - - -	8	2	11
<hr/>			
Weekly advantage of the present Mode, on 1 Brewing in the Week - - -	2	12	11 $\frac{3}{4}$
<hr/>			
Present Mode, annual Profit on 1 Brewing in the Week - - - -	665	6	8
Annual Profit on 1 Brewing in the week, at 9 Stone of Malt &c. - - -	423	11	8
<hr/>			
Annual advantage of the present Mode to the Brewer, at 1 Brewing in the Week - - - -	241	15	0
<hr/>			
Present Mode, Weekly Profit on 2 brewings - - - -	31	10	4
Profit on Ale made from 9 Stone of Malt &c. weekly on 2 Brewings - - -	22	11	0 $\frac{1}{2}$
<hr/>			
Weekly advantage of the present Mode, on 2 Brewings in the Week - - -	8	19	3 $\frac{1}{2}$
<hr/>			
Present Mode, annual Profit on 2 brewings in the Week - - - -	1638	17	4
Annual Profit on 2 Brewings in the week, at 9 Stone of Malt &c. - - -	1172	14	2
<hr/>			
Annual advantage of the present Mode to the Brewer, at 2 Brewings in the Week - - - -	466	3	2
<hr/>			
	K 2		So

So that it appears clearly to be the Brewer's Interest to follow the present Mode, and this will explain the Reason why Brewers do not raise the Price of their Drink, and make it of a better Quality, much more to the satisfaction of common Sense, than the Cause which they have assigned in the Report, *viz.* that if they did, nothing wou'd be sold but Porter.

It appears, that the Expence to the Brewer of the Liquor called Small-beer, which he sells at 5s. the 40 Gallons, is really no more than 2s. 6d; when he mixes this Liquor with Ale, and sells it for 8s. 10s. 12s. and 14s. a Barrel, he has a great additional Profit, over and above the Profit on each Liquor, if sold unmixed; for instance, Ale at 18s. the 40 Gallons is worth as near as possible without going into Fractions $5\frac{1}{2}d.$ a Gallon, Small-beer at 5s. the 40 Gallons is worth $1\frac{1}{4}d.$ a Gallon, this is the Price then which each Liquor wou'd sell for if sold separately; now let us see what they sell for when mixed.

The Brewer puts to Small-beer which he sells		
for 8s. the 40 Gallons, 8 Gallons of Ale,	s.	d.
value - - - - -	3	8
32 Gallons of Small-beer, value - - -	4	0
	<hr/>	
	7	8
	<hr/>	

This sells for 8s. so there is a Profit upon		
mixing, of - - - - -	0	4
	<hr/>	

To 10s. Small-beer, the Brewer puts 11 Gal-		
lons of Ale, value - - - - -	5	0½
29 Gallons of Small-beer, value - - -	3	7½
	<hr/>	
	8	8
	<hr/>	

This sells for 10s. so there is a Profit upon		
mixing, of - - - - -	1	4
	<hr/>	

To 12s. Small-beer, the Brewer puts 14 Gal-		
lons of Ale, value - - - - -	6	5
26 Gallons of Small-beer, value - - -	3	3
	<hr/>	
	9	8
	<hr/>	

This sells for 12s. so there is a Profit upon		
mixing, of - - - - -	2	4
	<hr/>	

To 14s. Small-beer, the Brewer puts 17 Gal-		
lons of Ale, value - - - - -	7	9½
23 Gallons of Small-beer, value - - -	2	10½
	<hr/>	
	10	8
	<hr/>	

This sells for 14s. so there is a Profit upon		
mixing of - - - - -	3	4
	<hr/>	

From

From this State it appears, that upon every Stage of mixing Ale and Small-beer, the Brewer has a very great Profit, over and above what he wou'd have if he sold the Liquors separately; and if the Profit arising from the Mode of mixing here described, be superadded to the advantage which the Brewer has been proved to have in carrying on his Trade according to the present Practice, rather than by raising the Price and Quality of his Ale, it will shew clearly why the Brewers are against a separation of the Trades.

This Practice of mixing is not only an Imposition on the Publick, but also a great Loss to the Revenue.

Every thing that contributes to introduce the use of a Liquor which pays a lesser Excise, in the Place of another which pays a greater, must certainly be an Injury to the Revenue; - by the present Mode of mixing Ale with Small-beer, and thereby making Liquors of various Strengths and Prices, Liquors are furnished to every Person, adapted to his Taste, which supersede the use of Ale, and which pay a lower Duty. This Practice is directly against Law, for the Excise Act has enacted, that all Malt Liquor above the value of 6s. the 32 Gallons, shall pay a Duty of 2s. 6d. as Ale; and that all at, or under that value shall pay but 6d. as Small-beer. The intention of this Clause was to prevent the making of any Liquor of a Quality between Ale and Small-beer, without paying the Duty of Ale; all subsequent Revenue Laws on the same Principles, have prohibited the mixing of strong and weak Malt Liquor, after they have been brewed, and have paid their respective Duties; and have annexed heavy Penalties to this Practice, which ought to be enforced against all who mix; for it is obvious that trading in this mixed Liquor, is in fact, selling Ale of an inferior Quality, the greatest Part of which has paid Duty only as Small-beer

beer, the Sale of which also prevents the Consumption of so much Liquor which would pay Duty as Ale.

Thus it appears, that the mixing of strong and weak Malt Liquors together, and selling the mixture either as Ale, or as Small-beer, is a very great Imposition on the Publick, and a very great Injury to the Revenue, altho' composed of Liquors which have each paid Duty, under the respective Rate which the Law has fixed for it.

I shall now consider this Trade of mixing Ale with Small-beer, in another light, and endeavour to shew, that a Brewer who is allowed to do so, under pretence of supplying Gentlemen, may, if he be disposed to Fraud, take advantage of this Indulgence, and impose on the Revenue.

Suppose a Brewer should brew from Malt and Hops, a Liquor as strong as the Officer of Revenue will allow to pass under the denomination of Small-beer, or at the Duty paid for that Liquor, after you pass that Line, there is no distinction made by Law in the Duties paid by Malt Liquors, but there is some greater allowance made to the Brewers on strong Beer, than on Ale for waste, &c. which amounts to a small saving in the Duty; the Brewer then at somewhat less than the Duty on Ale, makes a Liquor of great strength, mixes a few Gallons of it with Small-beer, which is brewed of full Quality, and then has a Liquor of equal, or superior strength to the Ale, which he now sells for 18s. and this Liquor pays Duty for the greatest part of it perhaps as Small-beer.

For instance, the Ale which is now sold for 18s. is brewed from 7 Stone of Malt; now suppose 2 Barrels of this Ale brewed from 14 Stone of Malt, and that a Barrel of Small-beer was made from 3 Stone of Malt, and

and a Barrel of strong Beer from 12 Stone, if these 2 Barrels be mixed, they will make 2 Barrels of Ale, extracted from 15 Stone of Malt; whereas, the two made in the ordinary way, were extracted from 14 Stone only; the 2 Barrels made from 14 Stone, would pay Excise 10s. 2½d. while the 2 extracted from 15 Stone, would pay only 6s. 0¾d. so that in whatever Light you view the mixing of Ale and Small-beer, you will find it highly injurious to both the Publick and to the Revenue.

But the Brewers of *Dublin* will say, that the Frauds which I have mentioned, may be practised at *Cork* or elsewhere, but that they were never practised in *Dublin*, and that all those Suppositions are without foundation.

In answer I must observe, that the Frauds which arise from the mixing of Malt Liquors, have not been attended to, or understood in *Dublin*, for the Gentlemen who heretofore governed the Revenue, having thro' a mistaken Notion, that the Brewery required every Indulgence and Assistance against imported Beer and Spirits, with the best Intentions towards the Brewery, and of course towards the Revenue, publicly allowed the mixing of Ale and Small-beer, for the purpose merely of supplying Gentlemen with Small-beer, at the Rates, or Prices before mentioned; The Brewers therefore had no occasion to do that privately, which they did without Controul; and the Officers seeing that the mixing of Malt Liquors was thus authorized or winked at, took it for granted, that the Practice was not injurious to the Revenue, and never took Notice of it in any shape; it is therefore difficult to shew any actual detection of this kind of Fraud in *Dublin*, but I shall state a few Facts which may open the Eyes of People, and make them more attentive to this particular Fraud in *Dublin*.

The Brewers when examined before the Committee of the House of Commons in 1773, were often asked, why they did not make Liquor of a better Quality, and raise the Price of it, if they cou'd not afford it at the then Price; the constant Answer was, that they cou'd not raise the Price in the smallest degree, for that if they did, they cou'd sell none; this Answer appears in the Report. From this, and the constant Assertions of the Brewers, we are to conclude, that there is no Drink of a superior Strength or Quality, brewed in *Dublin*, and that if there was, it would have no Vent; but I find by a return from the Examiner of Excise, that there were brewed in *Dublin* in the Year, ending Lady-day 1773, (the Year immediately preceding that in which the Brewers gave their Evidence) 8,870 Barrels of strong Beer, and of Small-beer in the same Year 59,263 Barrels, at 32 Gallons to the Barrel; the proportion therefore between strong and Small-beer in that Period is $6\frac{1}{4}$ of Small-beer, to one of Strong; now if none of this Strong-beer had Vent in the ordinary way, what are we to suppose must have become of it? There can scarcely remain a Doubt, but that it was mixed with Small-beer, and the Mixture disposed of more to the advantage of the Brewer than of the Revenue; and I must observe, that of these 59,263 Barrels, there were 18,012 brewed by four Brewers who worked mostly for Ships use, so that the remaining 41,251 Barrels are not so much as five Barrels of Small-beer to one of Strong.

I have got Returns from the Office of the Examiner of Excise, of the quantities of Ale, Strong-beer and Small-beer brewed in *Dublin*, in each Year from 1773 to 1777, (both Years included) which I shall subjoin as a further Evidence of the probability at least of the Supposition, that the Strong-beer brewed in *Dublin*, or a considerable Part of it, is mixed with Small-beer, and sold as Ale.

An Account of the quantity of Ale, Strong-beer, and Small-beer brewed in *Dublin*, in the following Years, each Year ending the 25th of *March*.

Years.	Barrels of Ale.	Barrels of StrongBeer	Barrels of Small-beer
1773	239,087	8,780	59,263
1774	235,189	10,379	59,517
1775	236,307	10,182	56,829
1776	228,238	12,583	57,791
1777	228,051	15,483	64,406

It appears from this Account at first View, that in each Year the quantities of Strong and Small-beer rose and fell together, that as they rose in quantity Ale fell, and as they fell, Ale rose; that an increase in Strong caused an increase in Small-beer, and then Ale decreased, and that a decrease in Strong, caused a decrease in Small-beer, and then Ale increased; now what could this be owing to, unless it were, that the additional quantity of Strong-beer was brewed for the purpose of mixing with Small-beer in such proportion, as to make an Ale which should supersede the necessity of brewing so much Liquor under the denomination of Ale, and which if so brewed, must have paid Duty as Ale, the Brewer having thereby saved so much Money as amounted to the difference between the Duty of Ale and Small-beer, upon the quantity of Small-beer so mixed and sold as Ale.

It will be said that the Liquor denominated Strong-beer by the Revenue Officer, was really Porter, and sold as such unmixed.

I am very far from asserting, that the whole of the Strong-beer brewed in *Dublin*, is mixed with Small-beer and sold as Ale, I know the Fact to be otherwise; there are three Porter Brewers in *Dublin*, the amount of whose Porter certainly cannot come within the supposition of being mixed, but I still am of Opinion, that there is a very considerable quantity of Strong-beer brewed for the purpose of mixing.

There are in *Dublin* about 33 Brewers, of these, from 26 to 28 brew Strong beer, three only are Porter Brewers, therefore what the rest brew is not Porter, and remains liable to suspicion.

The quantity of Porter brewed, bears a small proportion to the Strong-beer as I apprehend, and I fear that it cannot hope for general Consumption so long as the Price of it is kept up so high as at present; I understand that *Irish* Porter is sold by the Barrel of 40 Gallons for 1*l.* 15*s.* and that *London* Porter is sold to the Retailers at 1*l.* 13*s.* 4*d.* I shall not say that *London* Porter is better, but I may suppose it equal in goodness, and it is cheaper by 1*s.* 8*d.* How then can *Irish* Porter at that Price, expect to have a general Consumption?

From these Considerations it appears probable to me, that a great part of the Liquor brewed under the Name of Strong-beer, is really Ale of a superior strength brewed for the purpose of mixing with Small-beer, in order to sell as Ale, and evade the payment of the Duty, and that it is not really Porter made for fair Consumption; but if this be not the Case, and that the Strong-beer is fairly consumed, it proves two things.

1st, That the Brewers upon every Examination into the state of the Brewery, have for some private Reasons,

concealed the Truth as to the Consumption of Strong-beer, and have repeatedly denied, that it would be possible to get Sale for their Liquor, should they raise the Quality and the Price of it.

2dly, It proves beyond doubt the Truth of my Position, that if there was a Liquor of good Quality made, and sold at a higher Price than Ale is at present, viz. 18s. the 40 Gallons, but at a lower than *English* Beer can be afforded at, that it would have Sale, and would cause a great increased Consumption, and this must appear from the Consideration, that there is a great increased Consumption of this Strong beer, it being nearly doubled in five Years, notwithstanding that the Price of it is immoderately high.

Here it may not be amiss to make some Observations upon the Prices at which the *Dublin* and the *London* Brewers sell their Drink, the Duty which each pays, and what remains to each of them for their Liquors, after payment of the Duties.

The Comparison shall be made upon the *Dublin* Barrel of 40 Gallons at $217\frac{1}{2}$ cubical Inches.

The *London* Brewer sells the *London* Barrel of Porter, containing 36 Gallons at 282 cubical Inches, or 10,152 cubical Inches, for

English 1*l.* 10*s.* 0*d.* *Irish* 1*l.* 12*s.* 6*d.*

from this we must deduct the Duty.

This Barrel of Porter is made from 3 Bushels of Malt, and 4 Pound of Hops,

It pays Excise	-	-	0	8	0	-	-	0	8	8
The Malt pays at 9 <i>d.</i> a Bushel,	-		0	2	3	-	-	0	2	5 $\frac{1}{4}$
The Hops pay at 1 <i>d.</i> a Pound,	-		0	0	4	-	-	0	0	4 $\frac{1}{4}$
			<hr/>						<hr/>	
			0	10	7				0	11 5 $\frac{1}{2}$

This being the State of the selling Price of the *London* Barrel of Porter, and the Duty that it pays, I shall state the same upon the *Dublin* Barrel.

English Money. *Irish* Money.

A quantity of Porter equal to the *Irish* Barrel, or 8,704 cubical Inches, sells in *London* for,

This quantity pays Duty	-	-	1	5	8 $\frac{1}{2}$	-	-	1	7	10 $\frac{1}{4}$
	-		0	9	0	-	-	0	9	9
			<hr/>						<hr/>	

Remains to the Brewer for his Liquor over and above the Duties.

	-	-	0	16	8 $\frac{1}{2}$	-	-	0	18	1 $\frac{1}{4}$
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The

The <i>Irish</i> Barrel of Porter, or 8,704 cu-	l.	s.	d.
bical Inches, sells in <i>Dublin</i> for	1	15	0
It pays Duty,	0	5	1 $\frac{3}{4}$
	<hr/>		

Remains to the <i>Dublin</i> Brewer for his Li-			
quor above the Duties,	1	9	10 $\frac{1}{2}$
Deduct what remains to the <i>English</i>			
Brewer above the Duties,	0	18	1 $\frac{1}{2}$
	<hr/>		

Remains Advantage in favour of the <i>Irish</i>			
Brewer.	0	11	9

There are two species of Strong-beer brewed in *Dublin*, the one sells for 2*l.* the Barrel, the other for 1*l.* 10*s.* That which sells for 2*l.* is made from an addition of 3 Stone of Malt more than Porter, it sells for 5*s.* more, from which deducting 3*s.* the price of the additional Malt, there will remain,

1	17	0
0	5	1 $\frac{3}{4}$
<hr/>		

Remains to the <i>Irish</i> Brewer, of this Species,	1	11	10 $\frac{1}{2}$
There remains to the <i>English</i> Brewer but	0	18	1 $\frac{1}{2}$
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Advantage in favour of the <i>Irish</i> Brewer	0	13	8 $\frac{3}{4}$
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The Brewer of 30 <i>s.</i> Strong-beer, gets per			
Barrel,	1	10	0
It pays Duty,	0	5	1 $\frac{3}{4}$
	<hr/>		

Remains to the <i>Irish</i> Brewer, of this Species,	1	4	10 $\frac{1}{2}$
Deduct what remains to the <i>English</i> Brewer,	0	18	1 $\frac{1}{2}$
	<hr/>		

Advantage to the <i>Irish</i> Brewer,	0	6	8 $\frac{3}{4}$
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	<i>l.</i>	<i>s.</i>	<i>d.</i>
The <i>Irish</i> Brewer of Ale, gets nominal price for his Barrel,	1	0	0
Deduct Duty,	0	5	1 $\frac{3}{4}$
<hr/>			
Remains to the <i>Irish</i> Brewer on this Species,	0	14	10 $\frac{1}{4}$
The <i>English</i> Brewer has on this quantity,	0	18	1 $\frac{1}{2}$
<hr/>			
Advantage in favour of the <i>English</i> Brewer,	0	3	3 $\frac{1}{4}$

Thus stands the Account; in the last Article I have taken the nominal Price of *Irish* Ale, because altho' the Brewer gets really by the deductions made from him but 18s. yet he brings that home, by putting in 2 Stone less of Malt.

The Observations which must occur upon this Comparison are, that if the *English* Brewer has a reasonable and just price for his Porter made from 9 Stone of Malt and four Pound of Hops, the *Irish* Brewer has a very exorbitant price for his Strong-beer and Porter, and too small a price perhaps for his Ale; it therefore it be intended to regulate the Trade, so as to increase the Consumption of Malt Liquors, and of course the Revenue, care must be taken to correct these two extremes.

Having now shewn what is the present Mode of carrying on the Brewing Trade, and what are the Frauds committed, and it being clear that a separation of the Trades would stop those Frauds, I need not take much pains to point out the true Reasons the Brewers are and will be against a separation of the Brewery.

I come now to the Question, whether a Small-beer Brewery can be carried on with any profit to the Brewer.

The Assertion of the Brewers is, that the price of all the Materials used in Brewing, and of Labour, Fire, Rent, Taxes, and every other Article necessary to carry on their Trade, is so very much advanced since the Year 1662, the Year in which the Act of Excise passed, that the Rate then put upon Small-beer, is by no means what ought to stand at this Day, that is, that they cannot now manufacture a merchantable Liquor from Malt and Hops, and afford to sell it for 6s. the 32 Gallons.

I will not take upon me to say positively, whether these Assertions be well founded or not, but I shall submit such Reasons as induce me to be of Opinion, that the Small-beer Trade can support itself separately at this Day as the Law now stands.

The first thing I wou'd beg leave to observe is, that were the Trades separated we shou'd not be in a worse situation than we are at this Day, for until lately there was none, and even now there is very little Small-beer manufactured from Malt and Hops in *Ireland*; the Liquor now generally sold as Small-beer, is made as has been before mentioned, from Molasses &c. and sold so low as from 4s. to 5s. the 40 Gallons; a Liquor therefore of a better quality cou'd certainly be manufactured, and sold at 6s. the 32 Gallons, or 7s. 6d. the 40 Gallons, therefore were the Trades separated we shou'd not be worse off but rather better than we are in our present Situation, for there can be no doubt that if the use of Molasses be permitted; and the Publick be contented with the Liquor extracted from it, a better Liquor can be then made at 7s. 6d. than is now made from 4s. to 5s.

I must here again observe, that the Brewers in their Argument, do not attend to the difference in the Measure by which Malt Liquor pays Duty, and that by which they sell; the rate of Excise is fixed on 32 Gallons, they sell by a Barrel of 40 Gallons; all Computations

tions on the Brewing Trade are made on the Barrel they sell by, viz. 40 Gallons, but they sometimes introduce the Barrel of 32, as when they say that they cannot afford to sell Small-beer at the Rate of 6s. they wou'd have you to understand, that they mean 40 Gallons for 6s. whereas the Act of Excise rates the 32 Gallons at 6s. that is 7s. 6d. for 40 Gallons.

My next Reason for thinking that the Small-beer Trade can support itself is, that the Small-beer Brewery is carried on as a separate Business in *London*, where the Rate of Small-beer is nominally the same as in *Ireland*, viz. 6s. a Barrel, but is really lower.

The Act of Excise in *England* has charged the Duty of Ale upon all Liquors above the value of 6s. the Barrel; that Barrel is to contain in *London* by the same Law 36 Gallons at 282 cubical Inches to the Gallon, as has been often mentioned, or in other Words, 10,152 cubical Inches are rated at 6s. this is the Law at this Day; The Act of Excise in *Ireland* has also rated Small-beer at 6s. the Barrel, but that is the Barrel of 32 Gallons at 217 $\frac{1}{8}$ cubical Inches, or in other Words, 6,963 cubical Inches are rated at 6s; it therefore follows, that the *English* Act has rated 20,304 cubical Inches, or 2 Barrels, at no more than 12s, whereas the *Irish* Act has rated 20,889 cubical Inches, or 3 Barrels, at 18s; and of course 20,334 Inches are rated in *London* at 12s, and in *Dublin* at 17s. 5 $\frac{1}{2}$ d; so that at this Day there is a difference of nearly one third in the rate of Small-beer in Favour of the *Irish* Brewer; the Trade is carried on separately in *London*, and therefore may much more advantageously in *Ireland*.

Next I think the Small-beer Trade can subsist, because since the last Session of Parliament, a Gentleman has set up a Small-beer Brewery in *Dublin*, and brews nothing but Small-beer, which he sells at 8s. the 40 Gallons; and because several of the Brewers of *Dublin*

have since his Commencement in this Business, advertised in the News Papers and set forth, that they had erected Brewing Coppers and other Utensils for the sole manufacture of Small-beer from Malt and Hops only, which they wou'd sell for the Price of 8s. the Barrel of 40 Gallons ; thus the Establishment of even one Small-beer Brewery in *Dublin*, has drawn a Confession from other Brewers, that they can manufacture Small-beer from Malt and Hops, and sell the 40 Gallons for 8s. Experience therefore shews us now, that 8s. is a sufficient Rate for Small-beer, it therefore only now remains to shew, that the Brewers can by Law, sell Small-beer at that Price.

The Rate of Small-beer being fixed at 6s. the 32 Gallons, it is clear that 40 Gallons must be rated at 7s. 6d. in the first instance.

The Rate of Small-beer has ever been considered in this Kingdom as the Price at which the Liquor is sold, but altho' this has been the constant and undisputed Interpretation put upon the Law, yet I imagine that it will bear another, and if my Opinion be well founded, it will obviate effectually the Objection which is made to the Rate.

As I have already said, the Rate of Small-beer has ever been considered as the selling Price, or in other Words, Small-beer has been rated at 6s. the Barrel, the Duty included ; now in my Opinion, it ought to be rated at 6s. exclusive of the Duty, and for the following Reasons.

The Words of the Act of Excise are, “ *For every 32 Gallons of Ale and Beer of above 6s. the Barrel Price &c. 2s. 6d, and for every 32 Gallons of 6s. Beer or Ale or under that Price &c. 6d.*”

The Words of this Act must allude to the Price of Beer and Ale as it stood at the Time the Act was agitated; until this Act passed into a Law, there was no Excise on Beer or Ale, and therefore when the Act mentioned the Price of Beer and Ale, and fixed on 6s. as the Rate which should distinguish between the two Liquors, it must have meant 6s. exclusive of the Duty laid on by the Act, which Duty was not to take place, until the 25th. of *December* following, near six Months after the passing of the Act.

Next, because the same Act of Excise immediately after where it fixes the Duty to be paid on Goods imported, which are not particularly rated in the Book of Rates annexed to that Act, or in that annexed to the Act of Customs says, "*That they shall be rated by the Officer of Excise according to the highest Rate that the said Commodities shall then bear in the Market,*" thereby clearly intending and expressing, that they shou'd at all Times be rated the Duty included, and pay Duty accordingly; whereas in the Clause rating Beer, there are no such Words which wou'd have been inserted there also, had the Law intended that the Duty shou'd be included in the Rate.

Next. because if the Duty was included in the Rate, the Rate wou'd always be uncertain, and subject to be altered by every additional Duty laid on Beer, and of course, the more Duty was laid on, the lower the Rate wou'd be, which wou'd be unjust and absurd; for it cannot be supposed, that the Act cou'd mean, that the Brewer shou'd sell his Drink for 6s. the Barrel the Duty included, when the Duty was but 6d. a Barrel, and that he shou'd sell it also for 6s. when the Duty was 9d. and as the Duty increases the stronger will be the Argument, and supposing the Duty to rise to 6s. a Barrel, then if the present Construction is the true one, the Brewer is to sell his Small-beer for the very Sum which he pays to the King for the Duty.

The *Irish* Act of Excise is taken from the *English* Act for the same purpose, the Words of the *English* Act are “ *For every Barrel of Beer or Ale above six Shillings the Barrel, &c. 1s. 3d, for every Barrel of 6s. Beer or Ale or under &c. 3d,*” altho’ the Word *Price* is not here inserted, yet either that Word, or some other of equal Import is certainly understood, and the Sense and Meaning of the whole Sentence is precisely the same as that of our Act; now I find upon Application to the Excise Office in *London*, that they have always rated Small-beer at 6s exclusive of the Duty, which has confirmed me in the Opinion, that we have been in an Error in our Mode of rating Small-beer, for as we took our Act from theirs, and as the Words clearly mean the same Thing, and as ours is the Copy, it is but reasonable to allow that their uniform Practice is the best Interpretation of the original Meaning and Intention of the Act, and it is very possible, that as our Revenue was farmed to three several Sets of Farmers, that some of them might have introduced this Variation from the *English* Practice for their own Profit and Emolument.

If the construction of the Act be dubious, it ought to be interpreted in Favour of the Brewers, and therefore on the whole, I think Small-beer ought to be rated at 6s. the 32 Gallons exclusive of the Duty; if so, the Duty net at this Day of 32 Gallons is 8d. therefore the Brewers can at this Day sell 32 Gallons for 6s. 8d. of course they can sell 40 Gallons for 8s. 4 $\frac{1}{4}$ d. net, this is the net Duty added to the Rate after deducting the Allowance made to the Brewers of 2 $\frac{1}{2}$ Gallons in 23, and also making Allowance for the alteration made in the Gallon for charging the additional Duties in Favour of the Brewer, for the gross Duty of 40 Gallons without these Allowances is 11 $\frac{1}{2}$ d. which being added to the Rate 7s. 6d. wou’d make 8s. 5 $\frac{1}{4}$ d.

On the whole, if the Brewers be enabled at this Day to sell Small-beer at 8s. 4 $\frac{1}{4}$ d. and if Experience shews us that they can afford to sell it at 8s. surely there cannot be any Reason for altering the Act of Excise for the purpose of giving a higher Rate to Small-beer.

On the other Hand, we have nothing to induce us to alter the Rate, except the bare Assertion of the Brewers that the Rate was too low; this Assertion was supported upon this Principle, that 6s. was too small a Price for 40 Gallons of Small-beer. I have shewn, that 40 Gallons are certainly rated by Law at 7s. 6d. and I have endeavoured to prove, that this Rate is exclusive of the Duty, and that of course, they can sell 40 Gallons for 8s. 4 $\frac{1}{4}$ d. as the Duty now stands, which is 2s. 4 $\frac{1}{4}$ d. more than they supposed they cou'd sell it for.

I must also observe, that altho' this Argument was what the Brewers ultimately relied on to prevent the separating of the Brewing Trades, yet it was not their first Argument. They set out, by declaring and asserting, that if the Trades were separated, the Ale Brewery must be destroyed, as their only Profit was on Small-beer made from their Grains after extracting Ale; when this Assertion was confuted by the Answers already given in these Papers, they had recourse to their present Ground. I think I may therefore suppose, either that they took up this Argument merely to answer their private Purposes, or that they were deceived themselves; I think I am justified in the first Supposition, by their subsequent Conduct, and the alternative will not appear ill founded or unreasonable, when it is recollected, that they were certainly either deceiving the Publick or deceived themselves for a series of Years, as to the Causes of the decline of the Brewery.

I have

I have now gone thro' the several Parts of this Subject, and have endeavoured to shew the real Causes of the decline of the Brewing Trade, and the means by which it may be restored to its former flourishing State, but as a minute investigation of the Subject has obliged me to go into a great variety of Particulars, I shall in a few Words recapitulate the substance of my Argument, and then state the Plan by which, in my opinion, the restoration of the Brewing Trade may be effected.

I set out by endeavouring to shew, that the Reasons assigned for the decline of the Brewery, *viz.* the great increase in the Importation of Malt Liquors, and Consumption of Spirits neither were, nor could have been the true Causes of it's declension,

I have mentioned what appeared to me to be the true Cause, *viz.* the reduction of the quality of Malt Liquors; I have endeavoured to prove, that this Reduction was occasioned by the Brewers underselling each other, untill they reduced the price of Ale to 18s. a Barrel, and by their then lessening, in order to reimburse themselves, the quantum of Materials from which it was made.

I have explained the Frauds practised, shewn the magnitude of them, and their effect in reducing the quality of Malt Liquors; and I have then proposed what appear to me to be the proper Remedies, *viz.* to restore the Quality of Malt Liquors, and to take away the inducement and the means of defrauding the Revenue.

The Mode I propose of doing the former is, by ascertaining what the Price is at which a Brewer can really afford to sell good Ale, allowing him a reasonable profit,
and

and then to enact, that no Person shall sell Ale under that price.

And for the latter, I have proposed to separate the Brewing Trade, and not to allow a Brewer of Ale to brew Small-beer, or the contrary.

In order to give these Remedies their proper effect, it will be necessary to enact by Law, that no Brewer shall exercise his Trade untill he shall have given Notice to the Collector of the District in which he shall reside, whether he intends to become a Brewer of Ale or Small-beer; and that if any Person, after he has given Notice that he means to brew Ale, shall make Small-beer, or the contrary, he shall be liable to a certain Fine or Penalty.

It will be necessary also to prohibit the use of Molasses, and all other Materials except Malt, Hops, Barm and Water: And to subject the Persons selling, and the Persons buying Ale, under a certain Price, to a certain Penalty.

The Consequences expected are, that the raising of the price of Ale will enable the Brewers to make better Liquor, which will increase the Consumption; and that the separating of the Trades, and the prohibiting the use of improper Materials in brewing, will prevent the adulteration and reduction of Malt Liquors, and in a few Years, by preserving the Purity and Quality of them, restore the Brewery to it's former Condition, and wean the People from the present immoderate use of spirituous Liquors.

A CALCUL.

A CALCULATION to ascertain the Profit on a Brewing of 63 Barrels of Ale, allowing 7 Stone of Malt to each Barrel of Ale, and 2 Pound of Hops to each Barrel of Malt, the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; and each Barrel of Ale to be sold for 20s. without any Deduction.

To 441 Stone of Malt, at 1s. 1d. a Stone	l.	s.	d.	To 63 Barrels of Ale, at 20s. a Barrel	63	0	0
To 73½ Pound of Hops, at 1s. 3d. a Pound	23	17	9	To the Barm of ditto, at 1s. a Barrel	3	3	0
To one Ton of Coals and Carriage home	4	11	10½	To 36 Barrels, 9 Stone of Grains of ditto, at 1s. 1d. per Barrel	1	19	9½
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations	0	18	0	Total Produce of the Brewing	68	2	9½
To 1 Week's Wages of a head Brewer	1	17	0	Deduct the first Cost	52	14	4½
To 1 Week's Rent and Taxes of a Brewery, at 150l. a Year	1	0	0	Remains Net Profit on this Brewing	15	8	4¾
To Maintenance of three Horses for 1 Week	2	17	8½	So that one Brewing of 63 Barrels in the Week, would produce an Annual Profit of	80	16	7
To Cask Expenses for one Week	1	4	0	If there be a second Brewing in the Week, then that would produce also			
To Excise on 63 Barrels, at 5s. 1½d. a Barrel, of 40 Gallons each	0	6	8	To which must be added all the Weekly Expenses charged on the other side, viz. Wages.	15	8	4¾
First Cost of this Brewing	16	1	4¾	Week's Rent and Taxes, &c.	2	17	0
	52	14	4¾	Week's Maintenance of 3 Horses	2	17	8½
				Weekly Expence of Casks	1	4	0
				Total gross Profit of a 2d Brewing	0	6	8
				From this must be deducted	22	13	9½
				Being an additional Expence on a 2d Brewing, arising from an additional Man	1	0	2
				An additional Horse			
				A further Expence on Casks			

5s. 6d.
8 0

A CALCULATION to ascertain the Profit on a Brewing of 63 Barrels of Ale, allowing 8 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each 12 Stone of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; and each Barrel of Ale to be sold for 20s. without Deduction.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To 504 Stone of Malt, at 13d. Stone	27	6	0	To 63 Barrels of Ale, at 20s. a Barrel, of 40 Gallons	63	0	0
To 84 Pound of Hops, at 1s. 3d. a Pound	5	5	0	To the Barm of ditto	3	5	0
To 1 Ton of Coals, and Carriage home	0	18	0	To 42 Barrels of Grains, at 1s. 1d. a Barrel	2	5	6
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations				First Produce of the Brewing	68	10	6
To 1 Week's Wages of a head Brewer	1	17	0	Deduct the first Cost	56	15	9½
To 1 Week's Rent and Taxes of a Brewery, at 150 <i>l.</i> a Year	1	0	0	Net Profit to the Brewer on this Brewing	11	14	8½
To Maintenance of three Horses, for 1 Week	2	17	8½	So that one Brewing of 63 Barrels in the Week would produce an Annual Profit of	610	5	11
To Cask Expences, for 1 Week	1	4	0	A 2d Brewing in the Week would also produce			
To Excise on 63 Barrels of Ale, at 5s. 1¼d. a	0	6	8	To which must be added all the Weekly Expences, charged on the other Side, viz.			
				Weekly Wages	2	17	0
				Week's Rent and Taxes	2	17	8½
				Week's Maintenance of 3 Horses	1	4	0
				Cask Expences	0	6	8
				Total gross Profit of a 2d Brewing in the Week	19	0	1¼
				From this must be deducted	1	0	2
				Being an additional Expence on a 2d Brewing, arising from an additional Man			5s. 6d.

Barrel, of 40 Gallons each	16 1 4 $\frac{1}{2}$	An additional Horse	- 8 0
First Cost of this Brewing	56 15 9 $\frac{1}{2}$	A further Expence on Casks	- 6 8
		Net Profit on the 2d Brewing	17 19 11 $\frac{1}{2}$
		Add the Profit on the 1st Brewing	11 14 8 $\frac{3}{4}$
		Total Profit on 2 Brewings in the Week	- 29 14 8
		So that 2 Brewings of 63 Barrels each, in the same Week would produce an Annual Profit of	- 1546 2 8
		A third Brewing in the Week would also produce a gross Profit of	19 0 1 $\frac{1}{2}$
		From this must be deducted being additional Expence on Men, Horses, and Casks	2 13 10
		Total Net Profit on the 3d Brewing	- 16 6 3 $\frac{1}{2}$
		Add Profit on the 2 former Brewings	- 29 14 8
		Total Profit on 3 Brewings in the Week	- 46 0 11 $\frac{1}{2}$
		So that 3 Brewings of 63 Barrels each, in the same Week, would produce an Annual Profit of	- 2394 8 9
8 Stone, No. 2, to be fold for 1/.			

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound, each Barrel of Ale, to be fold at 20s. without any Deduction.

	l.	s.	d.		l.	s.	d.
To 567 Stone of Malt, at 13d. a Stone	30	14	3	To 63 Barrels of Ale at 20s. a Barrel, of 40 Gallons	63	0	0
To 94 Pound of Hops, at 1s. 3d. a Pound	5	17	6	To the Barm of ditto	3	8	3
To 1 Ton of Coals, and Carriage home	0	18	0	To 47 Barrels, 3 Stone of Grains, at 13d. a Barrel	2	11	2½
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations				Total Produce of the Brewing	68	19	5½
To 1 Week's Wages of a head Brewer	1	17	0	Deduct the first Cost	60	16	6½
To 1 Week's Rent and Taxes of a Brewery, at 150l. a Year	1	0	0	Net Profit to the Brewer on this Brewing	8	2	11
To Maintenance of three Horses, for 1 Week	2	17	8½	So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of	423	11	8
To the Expence of Casks for 1 Week	1	4	0	A second Brewing in the Week, would produce also			
To Excise on 63 Barrels of Ale, at 5s. 11d. a Barrel, of 40 Gallons	0	6	8	To which must be added all the weekly Expences charged on the other Side, viz.			
	16	1	4½	Weekly Wages.			
				Week's Rent and Taxes	2	17	0
				Week's Maintenance of 3 Horses	2	17	8½
				Cask Expences	1	4	0
					0	6	8
				Total gross Profit on a 2d Brewing in the week	15	8	3½
				From this must be deducted	1	0	2

First Cost of 63 Barrels of
Ale to the Brewer

60 16 6 $\frac{1}{2}$

Being an additional Expence on a 2d Brewing,
arising from an additional Man - 5s. 6d.

An additional Horse - 8 0

A further Expence on Casks - 6 8

Net Profit on the 2d Brewing - 14 8 1 $\frac{1}{2}$

Add the Profit on the 1st Brewing - 8 2 11

Total Profit on two Brewings in the Week
So that two Brewings of 63 Barrels each in the
same Week, would produce an Annual
Profit of - 22 11 0 $\frac{1}{2}$

A 3d Brewing in the Week, would also pro-
duce a gross Profit of 15 8 3 $\frac{1}{2}$
From this must be deducted 2 13 10
being an additional Expence on Men,
Horses and Casks

Total Net Profit on the 3d Brewing - 12 14 5 $\frac{1}{2}$

Add the Profit on the 2 former Brewings - 22 11 0 $\frac{1}{2}$

Total Profit of 3 Brewings in the same Week
So that 3 Brewings of 63 Barrels each, in
the same Week, would produce an Annual
Profit of - 35 5 6

9 Stone, No. 3, to be
fold at 1l.

1834 6 0

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 10 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; each Barrel of Ale to be sold for 20s. (to contain 40 Gallons) without any Deduction.

	l.	s.	d.		l.	s.	d.
To 630 Stone of Malt, at 13d. a Stone	34	2	6	To 63 Barrels of Ale, at 20s. a Barrel, of 40 Gallons	63	0	0
To 126 Pound of Hops, at 1s. 3d. a Pound	7	17	6	To the Barm of ditto	3	8	3
To 1 Ton of Coals, and Carriage home	0	18	0	To 52½ Barrels of Grains, at 13d. a Barrel	2	16	10½
To 1 Week's Wages of 5 Men, according to their different Stations	1	17	0	Total Produce of this Brewing	69	5	1½
To 1 Week's Wages of a head Brewer	1	0	0	Deduct the first Cost	66	4	9½
To 1 Week's Rent and Taxes of a Brewery, at 150l. a Year	2	17	8½	Net Profit to the Brewer, on this Brewing	3	0	4½
To Maintenance of three Horses, for 1 Week	1	4	0	So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of	156	18	5
To 1 Week's Expences for Casks, &c.	0	6	8	A 2d Brewing in the Week would also produce			
Excise on 63 Barrels of Ale, at 5s. 1½d. a Barrel, of 40 Gallons	16	1	4½	To which must be added all the Weekly Expences charged on the other Side, viz.			
				Weekly wages		2	17 0
				Week's Rent and Taxes		2	17 8½
				Week's Maintenance of 3 Horses		1	4 0
				Cask Expences, &c.		0	6 8
				Total gross Profit on a 2d Brewing in the Week		10	5 8½
				From this must be deducted		1	0 2

First Cost of 63 Barrels of
Ale to the Brewer

66 4 9½

Being an additional Expence on a 2d Brewing,
arising from an additional Man - 5s. 6d.

An additional Horfe - 8 0
A further Expence on Casks 6 8

Net Profit on a 2d Brewing - 9 5 6½
Add the Profit on the 1st Brewing - 3 0 4½

12 5 11

Total Profit on 2 Brewings in the Week
So that 2 Brewings of 63 Barrels each in the
same Week, would produce an Annual
Profit of -

639 7 8

A 3d Brewing in the same Week would also
produce a gross Profit of 10 5 8½
From this must be deducted 2 13 10
being an additional Expence on Men,
Horses, and Casks

Total Net Profit on the 3d Brewing - 7 11 10½
Add the Profit on the 2 former Brewings 12 5 11

10 Stone, No. 4. to be
sold at 1½.

Total Profit on 3 Brewings in the Week -
So that 3 Brewings of 63 Barrels each, in
the same Week, would produce an Annual
Profit of -

19 17 9½

1034 6 3

This Calculation is made on a Supposition that the *English* and *Irish* Gallon is the same Measure, and that if it takes 9 Stone of Malt to make 32 Gallons of Porter, it will take 10 Stone 11 Pounds to make 40 Gallons of the same Strength. But the Fact is otherwise, for the *English* Gallon contains 282 Cubical Inches, the *Irish* only 217, 6 Cubical Inches; therefore 32 *English* Gallons, make $41\frac{1}{2}$ *Irish* Gallons; and therefore the same Quantity of Malt, which makes 32 *English* Gallons of Porter, or one Barrel, will make $41\frac{1}{2}$ Gallons of *Irish*.
10 Stone 11 Pound, No. 5. to be sold at 17.

An additional Horse	-	8	0
A further Expence on Casks	-	6	8
Net Profit on the 2d Brewing	-	6	16 $8\frac{3}{4}$
Add the Profit on the 1st Brewing	-	0	11 $6\frac{1}{4}$
Total Profit on 2 Brewings in the week	-	-	-
So that 2 Brewings of 63 Barrels each in the same week, would produce an Annual Profit of	-	-	-
A 3d Brewing in the same week, would also produce a gross Profit of	-	7	16 $10\frac{3}{4}$
From this must be deducted	-	2	13 10
being additional Expence on Men, Horses and Casks	-	-	-
Total Net Profit on a 3d Brewing	-	5	3 $0\frac{3}{4}$
Add Profit on the two former Brewings	-	7	8 3
Total Profit on 3 Brewings in the same week	-	-	-
So that 3 Brewings of 63 Barrels each, in the same week, would produce an Annual Profit of	-	-	-

7 8 3
386 3 1
12 11 $3\frac{3}{4}$
654 2 4

A CALCULATION to ascertain the Profit on a Brewing of 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each Barrel of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound, and each Barrel of Ale to be sold for 1l. 2s. 9d. without Deduction.

To 567 Stone of Malt, at 13d. a Stone	l. 30	s. 4	d. 3	To 63 Barrels of Ale at 1l. 2s. 9d. a Barrel, of 40 Gallons	l. 71	s. 13	d. 3
To 94 Pound of Hops, at 1s. 3d. a Pound	-	5	17	6	3	8	3
To 1 Ton of Coals, and Carriage home	-	0	18	0	2	11	2 $\frac{1}{4}$
To 1 Week's Wages of 5 Men, according to their Stations	-	1	17	0	77	12	8 $\frac{1}{4}$
To 1 Week's Wages of a head Brewer	-	1	0	0	60	16	6 $\frac{1}{4}$
To 1 Week's Rent and Taxes of a Brewery, at 150l. per Annum	-	2	17	8 $\frac{1}{2}$	16	16	2
To Maintenance of three Horses, for 1 Week	-	1	4	0	874	0	8
Cask Expences for one Week	-	0	6	8			
Excise on 63 Barrels of							
Total Produce of the Brewing				-	-		
Deduct the first Cost				-	-		
Net Profit to the Brewer on this Brewing				-	-		
So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of				-	-		
A second Brewing in the Week, would also produce a gross Profit of				-	-		
To which must be added all the weekly Expences charged on the other Side, viz.				-	-		
Weekly Wages.				-	-		
Week's Rent and Taxes				-	-		
Week's Maintenance of 3 Horses				-	-		
Cask Expences				-	-		
Total				-	-		

Ale, at 5s. 1½d. a Bar-
rel, of 40 Gallons -
First Cost of 63 Barrels of
Ale to the Brewer

16 1 4¾
60 16 6¼

Total gross Profit on a 2d Brewing - 24 1 6½
From this must be deducted - 1 0 2
Being an additional Expence on a 2d Brewing,
arising from an additional Man - 5s. 6d.
An additional Horfe - 8 0
A further Expence on Casks - 6 8
Net Profit on the 2d Brewing - 23 1 4½
Add the Profit on the 1st Brewing - 16 16 2

Total Profit on two Brewings in the Week -

39 17 6½

So that two Brewings of 63 Barrels each in the
same Week, would produce an Annual
Profit of -

2073 12 2

9 Stone, No. 6, to be
fold at 1l. 2s. 9d.

ACALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 10 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each Barrel of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; and each Barrel of Ale to be sold for 1l. 2s. 9d. without Deduction.

To 630 Stone of Malt, at 1s. 1d. a Stone	l. 34	s. 2	d. 6	To 63 Barrels of Ale, at 1l. 2s. 9d. a Barrel, of 40 Gallons	l. 71	s. 13	d. 3
To 126 Pound of Hops, at 1s. 3d. a Pound	7	17	6	To the Barm of ditto	3	8	3
To 1 Ton of Coals, and Carriage home	0	18	0	To 52 1/2 Barrels of Grains, at 1s. 1d. a Barrel	2	16	10 1/2
To 1 Week's Wages of 5 Men, according to their Stations	1	17	0	Total Produce of this Brewing	77	18	4 1/2
To 1 Week's Wages of a head Brewer	1	0	0	Deduct the first Cost	66	4	9 1/2
To 1 Week's Rent and Taxes of a Brewery, at 150l. per ann.	2	17	8 1/2	Net Profit to the Brewer, on this Brewing	11	13	7 1/2
To Maintenance of three Horses, for 1 Week	1	4	0	So that one Brewing of 63 Barrels, would produce an Annual Profit of	607	7	5
To 1 Week's Expence of Casks, &c.	0	6	8	A 2d Brewing in the Week, would also produce			
				To which must be added all the Weekly Expences charged on the other Side, viz.	l. 11	s. 13	d. 7 1/2
				Weekly wages	2	17	0
				Weekly Rent and Taxes	2	17	8 1/2
				Week's Maintenance of 3 Horses	1	4	0
				Cask Expences, &c.	0	6	8

Excise on 63 Barrels of Ale, at 5s. 1½d. a Barrel, of 40 Gallons -

16 1 4¾

First Cost of 63 Barrels of Ale to the Brewer

66 4 9½

10 Stone, No. 7, to be sold at 1l. 2s. 9d.

Total gross Profit on a 2d Brewing in the week 18 18 11¾

From this must be deducted - 1 0 2

Being an additional Expence on a 2d Brewing, arising from an additional Man 5s. 6d.

An additional Horse - 8 0

A further Expence on Casks 6 8

Net Profit on a 2d Brewing - 17 18 9¾

Add the Profit on the 1st Brewing - 11 13 7½

Total Profit on 2 Brewings in the Week -

29 12 5

So that 2 Brewings of 63 Barrels each, in the same Week, would produce an Annual Profit of -

1540 5 8

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt being 13s. a Barrel, and of Hops 1s. 3d. a Pound; each Barrel of Ale to be sold at 1l. 3s. 4d. without Deduction.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To 567 Stone of Malt, at 13 <i>d.</i> Stone	30	14	3	To 63 Barrels of Ale, at 1 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> a Barrel, of 40 Gallons	-	-	73 10 0
To 94 Pound of Hops, at 1 <i>s.</i> 3 <i>d.</i> a Pound	5	17	6	To the Barm of ditto	-	-	3 8 3
To 1 Ton of Coals, and Carriage home	0	18	0	To 47 Barrels, 3 Stone of Grains, at 1 <i>s.</i> 1 <i>d.</i> a Barrel	-	-	2 11 2½
To 1 Week's Wages of 5 Men, according to their different Stations	1	17	0	Total Produce of the Brewing	-	-	79 9 5½
To 1 Week's Wages of a head Brewer	1	0	0	Deduct the first Cost	-	-	60 16 6¼
To 1 Week's Rent and Taxes of a Brewery, at 150 <i>l.</i> a Year	2	17	8½	Net Profit to the Brewer on this Brewing	-	-	18 12 11
To Maintenance of three Horses, for 1 Week	1	4	0	So that one Brewing of 63 Barrels in the Week would produce an Annual Profit of	-	-	969 11 8
To 1 Week's Expences for Casks, &c.	0	6	8	A 2d Brewing in the Week would produce also	18	12	11
Excise on 63 Barrels of Ale, at 5 <i>s.</i> 1¼ <i>d.</i> a				To which must be added all the Weekly Expences, charged on the other Side, viz.			
				Weekly Wages	-	2 17 0	
				Week's Rent and Taxes	-	2 17 8½	
				Week's Maintenance of 3 Horses	-	1 4 0	
				Expence of Casks.	-	0 6 8	
				Total gros Profit on a 2d Brewing	-	25 18 3½	
				From this must be deducted	-	1 0 2	
				Being an additional Expence on a 2d Brewing,			

Barrel, of 40 Gal-
lons
First Cost of 63 Barrels
of Ale to the Brewer

16 1 4 $\frac{1}{4}$

60 16 6 $\frac{1}{4}$

arising from an additional Man - 5s. 6d.
An additional Horse - 8 0
A further Expence on Casks 6 8
Net Profit on the 2d Brewing - 24 18 1 $\frac{1}{2}$
Add the Profit on the 1st Brewing - 18 12 11

Total Profit on 2 Brewings in the Week -

43 11 0 $\frac{1}{2}$

So that 2 Brewings of 63 Barrels each, in the
same Week would produce an Annual
Profit of -

2264 14 2

9 Stone, No. 8, to be
fold at 1l. 3s. 4d.

First Cost of 63 Barrels of
Ale, to the Brewer

66 4 9½

Being an additional Expenditure on a 2d Brewing,
arising from an additional Man - 5s. 6d.

An additional Horse - 8 0

A further Expenditure on Casks - 6 8

Net Profit on a 2d Brewing - 19 15 6½

Add the Profit on the 1st Brewing - 13 10 4½

Total Profit on 2 Brewings in the Week - 33 5 11

So that 2 Brewings of 63 Barrels each in the
same Week, would produce an Annual
Profit of - 173 1 5 6

10 Stone, No. 9, to be sold
at 1l. 3s. 4d.

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-beer to sell at 7s 6d. the 40 Gallons, without Deduction.

To 189 Stone of Malt, at 13d. a Stone	l.	s.	d.	To 63 Barrels of Small-beer, at 7s. 6d. the Barrel, of 40 Gallons	l.	s.	d.
To 31 ½ Pound of Hops, at 1s. 3d. a Pound	10	4	9	To 15 Barrels, 9 Stone of Grains at 13d. per Barrel	23	12	6
To a Ton of Coals, and Carriage home	1	19	4½	Total Produce	0	17	0¾
To 1 Week's Wages of 5 Men, at different Rates	0	18	0	Deduct the first cost	24	9	6¾
To 1 Week's Wages to a head Brewer	1	17	0	Net Profit on this Brewing	23	7	10½
To 1 Week's Rent and Taxes, at 150l. a Year	1	0	0	So that 1 Brewing in the Week, would produce an Annual Profit of	1	1	8¼
To Maintenance of three Horses, for 1 Week	2	17	8½	A 2d Brewing in the Week would produce	56	7	10
Cask Expences for one Week	1	4	0	also			
To Excise on 63 Barrels at 11½d. the 40	0	6	8	To which must be added all the Weekly Expences charged on the other Side, viz.			
				Weekly Wages	2	17	0
				Week's Rent and Taxes	2	17	8½
				Week's Maintenance of 3 Horses	1	4	0
				Cask Expences	0	6	8
				Total gross Profit on a 2d Brewing	8	7	1¼
				From this must be deducted	1	0	2

Gallons
First Cost of 63 Barrels

3 0 4½
23 7 10½

being an additional Expence on
a 2d Brewing, arising from an ad-
ditional Man, - 5s. 6d.
An additional Horse - 8 0
A further Expence on Casks 6 8

Net Profit on a 2d Brewing - 7 6 11¼
Add the Profit on the 1st Brewing - 1 1 8½

Total Net Profit on 2 Brewings in the Week -
So that 2 Brewings of 63 Barrels each in the
same Week, would produce an Annual
Profit of -

8 8 8
438 10 8

A third Brewing in the Week would also
produce a gross Profit of - 8 7 1¼
From which must be deducted
being an additional Expence on Men,
Horses and Casks - 2 13 10

SMALL-BEER.

3 Stone, No. 10, to be
sold at 7s. 6d.

Total Net Profit on a 3d Brewing - 5 13 3¾
Add the Profit on 2 former Brewings - 8 8 8

Total Net Profit on 3 Brewings in the Week -
So that 3 Brewings of 63 Barrels each, in
the same Week, would produce an Annual
Profit of -

14 1 11¼
733 0 9

(346
115)

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-beer to sell at 8s. a Barrel of 40 Gallons, without Deduction.

To 189 Stone of Malt, at 13d. a Stone	l. s. d.	To 63 Barrels of Small-beer, at 8s. a Barrel, of 40 Gallons	l. s. d.
-	10 4 9	-	25 4 0
To 31 1/2 Pound of Hops, at 1s. 3d. a Pound	1 19 4 1/2	To 15 Barrels, 9 Stone of Grains, at 13d. per Barrel	0 17 0 3/4
-		Total Produce	26 1 0 1/4
To 1 Ton of Coals, and Carriage home	0 18 0	Deduct the first Cost	23 7 10 1/2
-		Net Profit on this Brewing	2 13 2 1/4
To 1 Week's Wages of 5 Men, at different Rates	1 17 0	So that 1 Brewing in the Week, would produce an Annual Profit of	138 5 9
-		A second Brewing in the Week, would also produce	
To 1 Week's Wages of a head Brewer	1 0 0	-	£2 13 2 1/4
-		To which must be added all the weekly Expences charged on the other Side, viz.	
To 1 Week's Rent and Taxes at 150l. a Year	2 17 8 1/2	Weekly Wages.	2 17 0
-		Week's Rent and Taxes	2 17 8 1/2
To Maintenance of three Horses, for 1 Week	1 4 0	Week's Maintenance of 3 Horses	1 4 0
-		Cask Expences	0 6 8
Cask Expences for one Week	0 6 8		
-		Total gross Profit on a 2d Brewing	9 18 6 1/4
To Excise on 63 Barrels at 11 1/2d. the 40 Gallons	3 0 4 1/2	From which must be deducted	1 0 2

First Cost of 63 Barrels

23 7 10½

3 Stone, No. 11, to be
fold at 8s.

Being an additional Expende on a 2d Brewing,

arising from an additional Man - 5s. 6d.

An additional Horse - 8 0

A further Expende on Casks - 6 8

Net Profit on a 2d Brewing - 8 18 4½

Add the Profit on the 1st Brewing - 2 13 2½

Total Net Profit on 2 Brewings in the Week -

So that two Brewings in the Week, of 63 Barrels each

would produce an Annual Profit of -

A 3d Brewing in the Week would also

produce a gross Profit of - 9 18 6½

From which must be deducted - 2 13 10

being additional Expende of Men,

Horses, and Casks

Total Net Profit on a 3d Brewing - 7 4 8½

Add the Profit on 2 former Brewings - 11 11 7

Total Net Profit on 3 Brewings in the Week -

So that 3 Brewings in the Week, of 63 Barrels each,

would produce an Annual Profit of -

11 11 7

602 2 4

18 16 3½

978 8 3

(348
117)

ACALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-beer to sell at 9s. the 40 Gallons, without Deduction.

To 189 Stone of Malt, at 1s. 1d. a Stone	<i>l.</i> 10	<i>s.</i> 4	<i>d.</i> 9	To 63 Barrels of Small-beer, at 9s. the Barrel, of 40 Gallons	<i>l.</i> 28	<i>s.</i> 7	<i>d.</i> 0
To 31½ Pound of Hops, at 1s. 3d. a Pound	1	19	4½	To 15 Barrels 9 stone of Grains, at 13d. per Barrel	0	17	0¾
To 1 Ton of Coals, and Carriage home	0	18	0	Total Produce	29	4	0½
To 1 Week's Wages of 5 Men, at different Rates	1	17	0	Deduct the first Cost	23	7	10½
To 1 Week's Wages of a head Brewer	1	0	0	Net Profit on this Brewing	5	16	2½
To 1 Week's Rent and Taxes at 150 <i>l.</i> a Year	2	17	8½	So that one Brewing in the week, would produce an Annual Profit of	302	2	10
To Maintenance of three Horses, for 1 Week	1	4	0	A 2d Brewing in the Week, would also pro- duce			
To Cask Expenses for 1 Week	0	6	8	To which must be added all the Weekly Ex- pences charged on the other Side, viz			
To Excise on 63 Barrels at 11½ <i>d.</i> the 40 Gal- lons	3	0	4½	Weekly wages		2	17 0
				Weekly Rent and Taxes		2	17 8½
				Week's Maintenance of 3 Horses		1	4 0
				Cask Expenses		0	6 8
				Total gross Profit on a 2d Brewing		13	1 6¾
				From which must be deducted		1	0 2

First Cost of 63 Barrels

23 7 10½

3 Stone, No. 12, to be
fold at 9s.

Being an additional Expence on a 2d Brew-
ing, arising from an additional Man 5s. 6d.
An additional Horse - 8 0
A further Expence on Casks 6 8
Net Profit on a 2d Brewing - 12 1 4¾
Add the Profit on the 1st Brewing - 5 16 2¼

Total Profit on 2 Brewings in the Week - 17 17 7
So that 2 Brewings of 63 Barrels each, in the
same Week, would produce an Annual Pro-
fit of - 929 15 5

A 3d Brewing in the week, would also pro-
duce a gross Profit of 13 1 6¾
From which must be deducted - 2 13 10
being an additional Expence on Men,
Horses, and Casks

Total Net Profit on a 3d Brewing - 10 7 8¾
Add the Profit on the 2 former Brewings 17 17 7

Total Net Profit on 3 Brewings in the week - 28 5 3¾
So that 3 Brewings in the week of 63 Barrels each,
would produce an Annual Profit of 1469 18 5

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-beer to sell at 10s. the 40 Gallons, without Deduction.

To 189 Stone of Malt, at 13d. a Stone	l. 10	s. 4	d. 9	To 63 Barrels of Small-beer, at 10s. the Barrel, of 40 Gallons	l. 31	s. 10	d. 0
To 31 ½ Pound of Hops, at 1s. 3d. a Pound	1	19	4½	To 15 Barrels, 9 Stone of Grains, at 1s. 1d. a Barrel	0	17	0¾
To 1 Ton of Coals, and Carriage home	0	18	0	Total Produce	32	7	0¾
To 1 Week's Wages of 5 Men, at different Rates				Deduct the first Cost	23	7	10½
To 1 Week's Wages of a head Brewer	1	17	0	Net Profit on this Brewing	8	19	2¼
To 1 Week's Rent and Taxes at 150l. a Year	1	0	0	So that one Brewing in the Week, would pro- duce an Annual Profit of	465	17	9
To Maintenance of three Horses, for 1 Week	2	17	8½	A 2d Brewing in the Week would produce also			
To Cask Expences for 1 Week	1	4	0	To which must be added all the Weekly Ex- pences, charged on the other Side, viz.			
To Excise of 63 Barrels at 11½d. the 40 Gallons	0	6	8	Weekly Wages		2	17 0
	3	0	4½	Weekly Rent and Taxes		2	17 8½
				Week's Maintenance of 3 Horses		1	4 0
				Cask Expences		0	6 8
				Total gros Profit on the 2d Brewing		16	4 6¾

First Cost of 63 Barrels

23 7 10 1/2

From which must be deducted
Being an additional Expence on a 2d Brewing,
arising from an additional Man - 5s. 6d.
An additional Horse - 8 0
A further Expence on Casks - 6 8
Net Profit on a 2d Brewing - 15 4 4 1/4
Add the Profit on the 1st Brewing - 8 19 2 1/4

Total Net Profit on 2 Brewings in the Week -
So that two Brewings of 63 Barrels each in
the same Week, would produce an Annual
Profit of -
A 3d Brewing in the Week, would produce
also a gross Profit of 16 4 6 1/4
From which must be deducted - 2 13 10
being additional Expence on Men,
Horses and Casks

Total Net Profit on a 3d Brewing - 13 10 8 3/4
Add the Profit on the 2 former Brewings - 24 3 7

Total Net Profit on 3 Brewings in the Week -
So that 3 Brewings of 63 Barrels each, in
the same Week, would produce an Annual
Profit of -

3 Stone, No. 13, to be
fold at 10s.

(352
121)

24 3 7

1257 6 4

37 14 3 3/4

1961 4 3

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-Beer to sell at 7s. 6d. the 40 Gallons, without Deduction.

To 252 Stone of Malt, at 1s. 1d. a Stone	l. 13	s. 13	d. 0	To 63 Barrels of Small-Beer, at 7s. 6d. a Barrel, of 40 Gallons	l. 23	s. 12	d. 6
To 42 Pound of Hops, at 1s. 3d. a Pound	2	12	6	To 21 Barrels of Grains, at 1s. 1d. a Barrel	1	2	9
To 1 Ton of Coals, and Carriage home	0	18	0	Total Produce	24	15	3
To 1 Week's Wages of 5 Men, at different Rates	1	17	0	First Cost	27	9	3
To 1 Week's Wages of a head Brewer	1	0	0		2	14	0
To 1 Week's Rent and Taxes, at 150l. per ann.	2	17	8½	Loss on 1 Brewing in the Week	2	14	0
To Maintenance of three Horses for 1 Week	1	4	0	On a 2d Brewing there would be a Loss also of	2	14	0
To Cask Expenses for 1 Week	0	6	8	Total Loss on 2 Brewings in the Week	5	8	0
To Excise on 63 Barrels, at 1 1½d. the 40 Gallons	3	0	4½	But on the 2d Brewing there will be a Saving of the several weekly Expenses charged on the other Side, viz.			
First Cost of 63 Barrels	27	9	3	Weekly Wages	l. 2	s. 17	d. 0
				Week's Rent and Taxes	2	17	8½
				Week's Maintenance of 3 Horses	1	4	0
				Cask Expenses	0	6	8
				Amounting to			
				So that there will be actual Gain on the 2 Brewings	7	5	4½
				From which must be deducted	1	17	4½
					1	0	2

Being an additional Expence on a 2d Brewing, arising from an additional Man - 5s. 6d.	
An additional Horfe - 8 0	
A further Expence on Casks - 6 8	
Net Profit on a 2d Brewing -	0 17 2½
So that two Brewings in the same Week, of 63 Barrels each, would produce an Annual Profit of -	44 14 10
A 3d Brewing would also produce a gross Profit of -	1 17 4½
But there will be an Expence on this Brewing of - being the additional Expence of Men, Horses and Casks	2 13 10
So there will be a Loss on the Brewing of Which would be an Annual Loss of -	0 16 5½ 42 15 10
Total Annual Profit on the two former Brewings -	44 14 10
Annual Loss on the 3d Brewing -	42 15 10
Total Annual Profit on 3 Brewings of 63 Barrels each, in the same Week -	1 19 0

4 Stone, No. 14, to be
fold at 7s. 6d.

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-Beer to sell at 8s. the 40 Gallons, without Deduction.

To 252 Stone of Malt, at 1s. 1d. a Stone	l. 13	s. 13	d. 0	To 63 Barrels of Small-Beer, at 8s. the Barrel, of 40 Gallons	-	-	l. 25	s. 4	d. 0
To 42 Pound of Hops, at 1s. 3d. a Pound	2	12	6	To 21 Barrels of Grains, at 1s. 1d. per The First Cost	-	-	26	6	9
To 1 Ton of Coals, and Carriage home	0	18	0	Lofs on 1 Brewing in the Week	-	-	27	9	3
To 1 Week's Wages of 5 Men, at different Rates	1	17	0	Lofs on a 2d Brewing in the Week	-	-	1	2	6
To 1 Week's Wages of a head Brewer	1	0	0	Total Lofs on 2 Brewings in the Week	-	-	1	2	6
To 1 Week's Rent and Taxes, at 150l. per ann.	2	17	8½	But on the 2d Brewing there will be a Saving of the several Weekly Expenses charged on the other Side, viz.	-	-	2	5	0
To Maintenance of three Horses for 1 Week	1	4	0	Weekly Wages	-	l. 2	17	0	d. 8½
To Cask Expenses for 1 Week	0	6	8	Week's Rent and Taxes	-	2	17	0	0
To Excise of 63 Barrels, at 11½d. the 40 Gallons	3	0	4½	Week's Maintenance of 3 Horses	-	1	4	0	0
First Cost of 63 Barrels	27	9	3	Cask Expenses	-	0	6	8	-
				Amounting to	-	-	7	5	4½
				So that there will be an actual Profit on the 2 Brewings of	-	-	5	0	4½
				From which must be deducted	-	-	1	0	2

Being an additional Expence on a 2d Brewing,
arising from an additional Man - 5s. 6d.
An additional Horse - 8 0
A further Expence on Casks - 6 8

Net Profit on a 2d Brewing -
So that 2 Brewings in the Week would pro-
duce an Annual Profit of -
A 3d Brewing would also produce a gross
Profit of -
But there will be an Expence on this Brewing of
being an additional Expence of Men,
Horses and Casks

Total Net Profit on a 3d Brewing in the Week -
Add the Profit on the 2d Brewing -

Total Net Profit on 3 Brewings in the Week -
So that 3 Brewings in the Week, of 63 Barrels
each, would produce an Annual Profit of -

4 Stone, No. 15, to be
fold at 8s.

4	0	2½
208	10	10
5	0	4½
2	13	10
2	6	6½
4	0	2½
6	6	9
329	11	0

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to each 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small Beer to sell at 9s. the 40 Gallons, without Deduction.

To 252 Stone of Malt, at 1s. 1d. a Stone -	l. s. d. 13 13 0	To 63 Barrels of Small-beer, at 9s. the Barrel of 40 Gallons -	l. s. d. 28 7 0
To 42 Pound of Hops, at 1s. 3d. a Pound -	2 12 6	To 21 Barrels of Grains at 13d. per Barrel -	1 2 9
To 1 Ton of Coals and Carriage Home -	0 18 0	Total Produce -	29 9 9
To 1 Week's Wages of 5 Men at different Rates	1 17 0	Deduct the first Cost -	27 9 3
To 1 Week's Wages of a head Brewer -	1 0 0	Net Profit on this Brewing -	2 0 6
To 1 Week's Rent and Taxes at 150l. a Year	2 17 8½	So that 1 Brewing of 63 Barrels in the Week would produce an Annual Profit of -	105 0 6
To Maintenance of three Horses for 1 Week -	1 4 0	A second Brewing in the Week would also produce -	2 0 6
To Cask Expenses for 1 Week -	0 6 8	To which must be added the Weekly Ex- pences charg'd on the other Side, viz.,	
Excise on 63 Barrels at 11½ the 40 Gallons -	3 0 4½	Weekly Wages -	2 17 0
		Weekly Rent and Taxes -	2 17 8½
		Weekly Maintenance of 3 Horses	1 4 0
		Expence of Casks -	6 8
		Total gros Profit on a 2d. Brewing	9 5 10½

First Cost of 63 Barrels	27	9	3
4 Stone, No 16. to be sold at 9s.			
From which must be deducted -	1	0	2
Being an additional Expence on a 2d Brewing, arising from an additional Man - 5s. 6d.			
An additional Horse - 8 0			
A further Expence on Casks - 6 8			
Net Profit on a 2d. Brewing -	8	5	8½
Add the Profit on the 1st Brewing -	2	0	6
Total Net Profit on 2 Brewings -			
So that 2 Brewings in the Week wou'd produce an Annual Profit of -	10	6	2½
A 3d. Brewing in the Week, wou'd also produce a gross Profit of -	536	2	10
From which must be deducted -	9	5	10½
being an additional Expence of Men, Horses, &c.	2	13	10
Net Profit on a 3d. Brewing -	6	12	0½
Add the Profit on 2 former Brewings	10	6	2½
Total Net Profit on 3 Brewings in the Week -			
So that 3. Brewings in the Week, of 63 Barrels each wou'd produce an Annual Profit of -	16	18	3
	879	8	0

A CALCULATION on 63 Barrels of Small-beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13s. a Barrel, and Hops 1s. 3d. a Pound. The Small-beer to sell at 10s. the 40 Gallons, without Deduction.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To 252 Stone of Malt, at 1s. 1d. a Stone -	13	13	0	To 63 Barrels of Small-beer, at 10s. a Barrel of 40 Gallons -	31	10	0
To 42 Pound of Hops, at 1s. 3d. a Pound -	2	12	6	To 21 Barrels of Grains, at 13d. a Barrel -	1	2	9
To 1 Ton of Coals and Carriage home -	0	18	0	Total Produce -	32	12	9
To 1 Week's Wages of 5 Men, at different Rates -	1	17	0	Deduct the first Cost -	27	9	3
To 1 Week's Wages of a head Brewer -	1	0	0	Net Profit on this Brewing -	5	3	6
To 1 Week's Rent and Taxes at 150l. a Year	2	17	8½	So that 1 Brewing in the Week would produce an Annual Profit of -	269	2	0
To Maintenance of three Horses for 1 Week	1	4	0	A 2d Brewing in the Week would also produce 5 3 6			
To Cask Expences for 1 Week -	0	6	8	To which must be added all the Weekly Expences charg'd on the other Side, viz			
To Excise on 63 Barrels at 11¼ the 40 Gallons	3	0	4½	Weekly Wages -	2	17	0
				Weekly Rent and Taxes -	2	17	8½
				Week's Maintenance of 3 Horses -	1	4	0
				Cask Expences -	6	8	
				Total gross Profit on a 2d Brewing -	12	8	10½

Houses of the Oireachtas