

Though much lower than in England, still it seems high when the cheapness of other necessary matters is considered. But it must be remembered that when once the house rent is paid, the occupier is done with all payments connected with his tenancy. The tax gatherer never visits him. The natives of the Island are subject to a small tax on certain property, but as far as strangers and stranger-residents are concerned, they know nothing of taxation. Jersey is a free port. All the traffic of the earth may pour in untrammelled by the custom house officers. When you land at the pier you call a cab, and drive off with your luggage where you please. A trifling impost on spirituous liquors, with the tax on the natives above alluded to, with a few other internal imposts, fines and forfeitures, are sufficient for the civil list. The consequence is that articles which in England are beyond the reach of any but the wealthiest, may here be had by all in good circumstances. French wines, silks, cambries and jewellery may be had at a third of the price that they would command in England. Tea, coffee, groceries, tobacco, eau de cologne, and spices—all are cheap. Prime beef, the best we ever tasted, was 6d. a lb. It is said to be English beef, and I see by the statistics that in the year 1850, four thousand bullocks were imported from the United Kingdom into Jersey. Certainly it was smaller and more delicate beef than we ever saw in England. The London beef, magnificent as it looks, and wide as is its fame, is now overfattened. It has lost its delicacy, and this opinion which we had formed from personal experience, was corroborated by an American breeder, who was a fellow passenger with us on our return home. He stated that he had been on a visit to some of the principal farming and breeding establishments in England for the purpose of purchasing stock for the United States, but that the English breeders were ruining their stock by the endeavour to rival each other in sending the fattest specimen to agricultural exhibitions. If an ox could be converted into fat, the English farmer would be satisfied. Vegetables in Jersey are also cheap, and in great variety; among these may be named, as something remarkable, the Cæsarean cow cabbage, which grows on a stalk varying from six to twelve feet high. 'The farmers,' says the *Gardener's Magazine*, 'feed their cows with the leaves, plucking them from the stem as they grow, and leaving a brush or head at the top. The stems are very strong, and are used for roofing small out-buildings, and after this purpose is answered and they are become dry, they are used for fuel. When the gathering of the leaves is finished at the end of the year, the terminating bud or head is boiled, and is said to be particularly sweet.' They have a singular appearance certainly. The head is not larger than that of the ordinary cabbage, nor is the stem thicker. Some years ago in an English work called the '*Mirror*,' appeared an engraving in which the Jersey cabbages were represented growing as high as trees, with cows and men walking under their umbrageous shade. This was overdoing the matter a little. Perhaps the artist took his idea from