do so at a less cost than those built in England—say \$500 per man—the first cost, therefore, for each soldier will be \$600. Then to this must be added his outfit. This, in England is about £6 stg., covering uniform, rifle, knapsack, cartridge box, and necessary changes of clothing. In Canada we must not count on less than \$50.00 per man, including his winter requirements and camp equipage. To raise and equip 4000 regulars would therefore cost \$2,400,000.

The annual cost of maintenance of British troops in Canada, of all arms, appears from the report of the Committee of the House of Commons on Colonial Expenditure for 1861, page 279 appendix, to be about \$400 per man.

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In regard to volunteers, the Imperial Commissioners estimate such a force at only a little over one-twentieth that of regulars—as well in the organization as annually. of course refers only to the peace establishments; but that is just what this country is called on to provide. When it comes to war England must draw her purse strings, and take all our troops whom we are unable to keep in the field, into her pay. But as we have not the same classes from which to recruit our volunteer army, as the volunteer force of England is drawn from, we must find the men else-To get them elsewhere we must offer stronger inducements. Instead of merely supplying a musket, or a rifle, the Government must furnish to each man, and to each officer, a full suit of uniform, including a winter great coat and cap—in addition to the rifle and the officer's side-arms. The first outfit of each volunteer may therefore be set down at the same as for a regular—say \$50. But there will be no barracks required, and here we shall save \$500 per head, as also the bounty.

We next want to know what each volunteer will cost per annum. This will depend on the number of days he may be called out for continuous drill and rifle practice. If a week were considered sufficient time and a dollar a day—(including all arms of the service, and officers' pay,) the wages, per capita, covering also rations, the cost per man would be \$6 a year, to which must be added \$2 more for munitions of war. Add to all these a round \$100,000 a year for the expenses of the war department and incidentals, and we shall have a pretty fair guide as to comparative expenses. Let us carry the comparison a little further and see how the matter will stand.