special staff allowances, and some other items no way directly affecting the cost per head.

The remainder of the expenditure required to make up the whole sum of £14,888,884 stg. consists of votes for stores, ammunition, works and buildings, and so on.

In the Cornhill Magazine for August, 1864, appears an analysis of the exact cost of a British soldier per week, which we subjoin:—

|   |  | 8. | d. |  |
|---|--|----|----|--|
| 6 | <sup>4</sup> 5} lbs. of butcher meat, at 6d. per lb                                    | 2  | 10 |  |
|   | 101 lbs. bread, at 11d. per lb   | 1  | 4  |  |
|   | Expenses of vegetables, tea, coffee, milk, &c., at 21d. per day                        | 1  |    |  |
|   | Washing at Id. per diem  | 0  |    |  |
|   | Lodgings, at 3d. per night   | 1  | 9  |  |
|   | clothing for which the soldier pays), at 4d. per day<br>(The dragoon clears about 6d.) | 2  | 4  |  |
|   | Clothing found gratis, value about £4 per annum  | 1  | 6  |  |
|   | pect of good-conduct pay, promotion, &c., estimated at                                 | 1  | 0  |  |
|   | Total weekly substantial receipts of the soldier under the present regime.             | 12 | 6" |  |

From this, which appears approximately correct, the probable cost of rations for a large number might be set down at from 5s. to 6s. stg. per week. As before observed, there is no reason why this should be exceeded or indeed equalled in Canada.