

LONDON, December, 1882.

SINCE arriving in England I have received the following letter from my brother in Manitoba, and as I want this book to be a sort of guide to colonists I think it well to add it:—

C—— FARM, November 14th.

I AM writing now to send you a kind of statement of our farm accounts; though it cannot be quite correct, this year's crop of oats not having been thrashed out, so that the calculation can only be approximate.

1st. *The Land*.—The cost of the land is taken as the first purchase-money and the amount it has cost to bring 410 acres under cultivation.

2nd. *The Buildings*.—They consist of two dwelling-houses and two stables; one of the houses, being for the men, is also used as a warehouse and granary.

The contract price was very low, and also the price of timber; now both gone up, but put down at the original cost.

3rd. *The Horses*.—Valued, I think, rather low at 250 dollars a team; 500 dollars for the