-8s. 9d., and were to make their bread half of potatoe flour, and half of meal, the account would stand thus:-

Seconds Wheat flour, 21th. ... 4 4
Potatoe flour, 21th. at 1d. ... 1 9

Thus the same weight of food would only cost 6s. ld. being a saving of two shillings and eight pence per week, out of the 12s.

As decency and moral habits are greatly influenced by circumstances and situation, every poor family should be furnished with a Cottage, containing a sufficient number of sleeping apartments to admit of the necessary separation of male and female children. There should be a good supply of water, and every facility given to insure cleanliness.

ACRE AND A QUARTER PLAN FOR THE AGRICULTURAL LABOURER.

The Cottage should contain a sitting room or kitchen 14 feet square, and 8 feet to the ceiling, with a fire place, an oven, and an iron boiler: three sleeping rooms, with a fire place in one of them: a privy, a tool house, and pig styes; from all these, drains are to be made into a dung pit, so constructed as to be water tight.

The great advantage of a Cottage upon the land is, that the manure is easily got upon it, and the man and his family might make the most of every spare hour in weeding, &c.; but as some benevolent farmers to whom it might not be convenient to advance the money to build Cottages, may nevertheless wish to adopt the plan of letting their men have an acre and a quarter of land; in this case they should let it be as near as possible to the labourer's dwelling, and see that he makes the most of every thing in his family which is convertable into manure, fluid as well as solid, and that he keeps pigs. Some farmers, who ought to have known better, have given their men land, and let them crop it until it was thoroughly exhausted, without paying any attention to manure, and then they proclaim that the plan must fail; and so every such plan must.

In cases where a farmer only lets his labourer have 64 rods for a garden, it will be of great use if it be cultivated in the following manner, attention being paid to manure; and four such gardens, provided the men could agree among themselves, might keep a cow all the year round between them, if they each cultivated 36 rods in the following manner:—

1 to 8 Potatocs
9 to 14 Cabbage
15 to 16 Yellow Beet
17 to 22 Turnips, Swedes
23 to 24 Yellow Beet
25 to 30 Lucern
31 Parsnips
32 Carrots
33 to 36 Tares
37 to 44 Buckwheat.

This would be sufficient as the contributions of each of the four towards a Cow, or at all events it would be excellent food for their pigs. Eight rods more might be cultivated in Buckwheat, and the remaining 20 rods, from 45 to 64, for the use of the family in any way the labourer might think proper, not forgetting to appropriate always at least one rod to onions, which are exceedingly useful in a family; they should be sown pretty early in the spring or even in autumn, and transplanted, as soon as they are sufficiently large, in rows about eight inches distant, and about eight inches apart in the rows; the onions so transplanted are generally larger and milder than those on the seed bed, and not half the trouble and expense in weeding.

The following is the plan of such a garden. The rotation of crops must be attended to as before described:—

Potato.	3 Potato.	Potato.	5 Potato.	6 Potato.	7 Potato.	8 Potato.
10 Cab.	11 Cab.	12 Cab.	13 Cab.	14 Cab.	15 Yel Bt	16 Yel Bt
18 Turn.	19 Turn.	20 Turn.	21 Turn.	22 Turn.	Yel Bt	Yel Bt
26 Lucern.	27 Lucern.	28 Lucern.	29 Lucern.	30 Lucern.	31 Parsnips	32 Carrots.
34 Tares.	35 Tares.	36 Tares.	37 Bk Wt	38 Bk Wt	39 Bk Wt	40 Bk Wt
42 Bk Wt	43 Bk Wt	8k Wt	45	46	47	48
50	51	52	53	54	55	56
58	59	60	61	62	63	64
	Potato. 10 Cab. 18 Turn. 26 Lucern. 34 Tares. 42 Bk Wt	Potato. Potato. 10 Cab. 11 Cab. 18 Turn. 19 Turn. 26 Lucern. 27 Lucern. Lucern. Tares. 34 Tares. 35 Tares. 42 Bk Wt 43 Bk Wt 50 51	Potato. Potato. Potato. 10 Cab. 11 Cab. 12 Cab. 18 Turn. 19 Turn. 20 Turn. 26 Lucern. 27 Lucern. 28 Lucern. Lucern. Lucern. Lucern. 34 Tares. 35 Tares. 36 Tares. 42 Bk Wt Bk Wt Bk Wt 35 Bk Wt 36 Tares.	Potato. Potato. Potato. Potato. 10 Cab. 11 Cab. 12 Cab. 13 Cab. 18 Turn. 19 Turn. 20 Turn. 21 Turn. 26 Lucern. 27 Lucern. 28 Lucern. 29 Lucern. Lucern. 28 Tares. 37 Tares. 36 Tares. 37 Bk Wt 42 Bk Wt 43 Bk Wt 44 Bk Wt 45 Bk Wt 50 51 52 53	Potato. Potato. Potato. Potato. Potato. Potato. Potato. 10 Cab. 11 Cab. 12 Cab. 13 Cab. 14 Cab. 18 Turn. 19 Turn. 20 Turn. Turn. Turn. Turn. 26 Lucern. 27 Lucern. 28 Lucern. 29 Lucern. 30 Lucern. 34 Tares. 35 Tares. 36 Tares. 37 Bk Wt 38 Bk Wt 42 Bk Wt 43 Bk Wt 44 Bk Wt 45 A6 50 51 52 53 54	42 43 44 45 46 47 50 51 52 53 54 55

When a labourer is admitted to a cottage and an acre and a quarter of land, the crop, &c. on the ground and the stock must be valued to him, at a sum for which he will stand debtor, and which he must gradually repay, with five per cent. interest, out of his crops, or from the increase of his stock; thus he will have a sort of saving's bank in the land, &c., the amount to be repaid to him whenever he quits.

As the privileges of such a cottager would be very considerable, he should before admission, sign the following agreement, allowing that he may be expelled if he does not fulfil the articles.

1st. To observe moral conduct.

2d. To receive no allowance whatever from the parish.

3d. To cultivate the garden and land with which he is intrusted in the manner which shall be prescribed, to underlet no part of it, not to damage or remove any shrubs or trees, and to keep the land free from weeds, and manured to the satisfaction of the proprietor.

4th. To send all his children who may be of a suitable age to some school, unless a satisfactory reason why they should not attend, be given.

5th. To attend some place of public worship on the day called Sunday.

This plan is adapted not only to the agricultural labourer, but to the labourer in manufactories also, where ground can be procured within two miles of his work—the effect upon health and morals would be incalculable; and if a season of distress should arise, from a stagnation in the current of trade, the workmen would not be in immediate danger of starving, as has often been the case with the miserable silk weavers in Spitalfields, and those who work in cotton mills, where the health, comfort, and morals of the labourers are often disregarded. Labourers, with such a cottage and land, would be able to make deposits in the savings' banks, and thus provide for sickness and old age.

Whenever, then, public spirited persons can be found who will supply the labourer with such a cottage, and such a portion of land, the poors' rate, as far as this class is concerned, might almost be abolished.

In situations were it is possible to find a few energetic and disinterested individuals, who have the best interests of their poor neighbours at heart, they should be solicited to unite their efforts and act together.

A Society should be formed in the district, comprehending a space round some central and populous village, included in a circle made by a radius of two miles, which should be called the BENEVO. LENT Society of _____. A Visiting Committee should be formed of persons of all religious denominations, who may be found willing to exert themselves in so great an object. This Committee should subdivide their district into convenient portions, and appoint subcommittees to each. The assistance of females on these committees has been found of the utmost importance. By the co-operation of a number of individuals, all acting upon a uniform plan, complete inspection may be had, without being burthensome to any. The deserving poor would be encouraged, and bad characters kept in check, by being brought under the public eye, and the means of relief would be made to produce the greatest possible effect. Whenever a case of distress may occur, notice of it must immediately be sent to the sub-committee of the district, in order that it may be inquired into and relieved. Every visitor should be provided with a book ruled in columns for the heads of inquiry. One object of such a society might be to advance small sums of money as a temporary loan to industrious cottagers, to buy a spinning wheel, which should be paid for by instalments; or a pig, or food for a pig, to be repaid when the pig is sold, and in this way much good might be done.

THREE ACRE FARMS FOR THE MANUFACTURER, &c.

A suitable cottage and out-houses being provided, and the land being cultivated upon the plan proposed, care being taken to preserve every thing capable of making manure, and to apply it to the land, it would support any family in great comfort, besides allowing of the practice of some handicraft business. This quantity of land would, when once put into train, require but about four or five months in the year for the man and his family to cultivate it, and he might devote the greatest part of his time to working at his trade of carpenter, cabinet-maker, turner, watch-maker, shoe-maker, tailor, stocking-weaver, glover, linen or silk-weaver, or any other occupation which can be performed within doors; or he might work every other week in a cotton mill, or some other manufactory, and in this way, by employing double the number of workmen, many of the evils of these establishments might be obviated. This plan, if applied to the case of the poor in Ireland, and especially if combined with conciliatory measures, would totally change the face of things in that country. Squalid misery, disease, and ignorance, would soon be replaced by comfort and health; and a turbulent and dangerous population be exchanged for a happy and well-informed community. The soil of Ireland is admirably adapted to the purpose, and the nobility of that country have it in their power, without any injury to themselves, but to their unspeakable advantage, to provide an effectual remedy for the present disgraceful state of things in that unhappy portion of the Empire