

## LETTER XXIII.

COWS — HORSES — MULES — ASSES — SHEEP — MODE OF CLEANING WOOL —  
 FLOCKS OF MERINO SHEEP — ACCOUNT OF THEIR MIGRATIONS — METHOD  
 OF REARING THEM.

SEVILLE, NOV. 1809.

THE Spanish cows are of an excellent race, are small in size, and of great beauty; they more nearly resemble our best Devonshire breed than any others I have seen, being nearly of the same size, and marked in a similar manner: they are sometimes used for ploughing, and also, though rarely, for drawing carts. In the winter, when grass is abundant, they become fat, and at this season the meat is good. Their milk is not much valued, nor indeed are there any dairies, as the milk of goats is in common use both here and at Cadiz.

The horses of Andalusia are very highly valued; they are deep chested, rather short backed, and heavy about the legs; they have generally a good shoulder, and being taught the menage, have a magnificent appearance. It is a general opinion in Spain, that the race of horses has degenerated, and that the number has considerably diminished of late years. In the year 1784 much pains was taken to calculate the number, and they were then estimated at about