

mechanic, business manager or clerk, proprietor or employe; and as special training has become necessary in trades, in professions and in education for any line of business, we have endeavored to arrange and systematize our course of instruction as to make it a practical benefit to the possessor in any of the varied spheres of life.

Farmers should keep such accounts each year as would enable them to decide, without a question of doubt, what crops or animals pay the best, and then should devote their attention exclusively to these.

There is no doubt but that the want of proper farm books costs the farmer as much as they would the business man.

THE WESTERN RURAL, a Farmer's journal, says:

Book-keeping is the ground work to success in trade, and in no industry in life is it more necessary than to the farmer, and no farmer's son should be considered competent to manage a farm until he understands this important part of farm economy.

HORACE GREELEY had such in mind when he said:

I wish every man had such an education—every young man, especially; and if either of my sons had lived, and I had trained him, as I should have tried to do, to be a great and good farmer, I should have wanted to send him at least one-six months to a business college, to give him the aptitude, habits and forms of a thorough business man.

Men of first-class inventive genius and unrivalled mechanical skill have made miserable financial failures from lack of business training.

### To Young Men.

Is your education deficient? Have you not a desire to improve it? Is your ignorance the result of wasted opportunities, or were such opportunities never within your reach?

Does your ambition lead you to something beyond the common drudgery of an every day life?

Are your means so limited as to make it appear an utter impossibility ever to reach anything higher than the position you now hold?

Could you not by exercising a little economy save from \$100 to \$125 from your earnings, which would be a sufficient sum, if properly utilized, to put you through the required course. Our course of training is particularly suited to those whose education is deficient and who wish to make amends for early neglects.

We have no Entrance Examination. Every student works on his own responsibility, and instruction in most cases is individual.

Dr. McLAURAN, Esq., Chattanooga, Ont. Dear Sir: It affords me much pleasure to testify to the good business qualifications of your School. During the term I spent in your institution I was much pleased to note the progress made by other pupils. I must say the training I received when under your instruction has been of great service to me, and I can confidently recommend any young man in search of a good business education to patronize your College.

Very truly,  
J. E. FELLOWS,  
Book-keeper for A. Coby, 217 & 219 State Street, Chicago.