

done in the business office, and keep books as they are kept by the actual accountant, banking and exchange cheques, bills, notes, all arranged in a manner to engage a boy's attention and give him a pride in his miniature business transaction. On enquiring the authorship of the system, I was surprised to find it was imported from America, the work of the Ellis Publishing Co., of Battle Creek, Michigan. I understand the system is in use in 3,000 schools and colleges in the United States, and it would be a distinct move forward were its adoption authorized in the schools of Ontario. As an evidence of the growth in favor of commercial education in the United States, and revealing the strength of the feeling that schools are not meeting the demands of the times in this direction, I quote resolutions adopted by the New York Chamber of Commerce at a recent meeting :

"Whereas, the modern conditions of commerce and industry require wider knowledge and higher education on the part of business men ; whereas, the present educational facilities offered to business men are inadequate, and fail to equip them for competition in the world's commerce, Resolved, that the Chamber of Commerce of the State of New York earnestly favors the establishment and development of sounder commercial education both in secondary schools and higher institutions of learning."

Had these been formulated by a Canadian Board of Trade they could not better have stated the necessities of Canada than are herein contained.

I would have a system of agricultural book-keeping that would instruct the farmer that his occupation is a highly commercial business, and a system of book-keeping applied to the results of the several industries on the farm would lead him to discover whether he is working advantageously or not. Modern farming, particularly in Ontario, is distinctly a manufacturing business. Any means whereby the fact can be brought to the mind of our agriculturists that they must be manufacturers as well as producers of raw material from the soil would be of inestimable benefit. By manufacturers I mean the transposition of the raw product of the soil into butter, cheese, hogs, cattle and the return of the by-product, manure, to the soil.

The American Bankers' Association has done much in the United States to further the cause of Commercial Education by arousing public attention to its necessity, and, as already shown by the action of the New York Chamber of Commerce, a more general introduction of such schools will soon follow. While continental countries have long had a system of commercial instruction, Great Britain has done very little in this line; but recognizing the need of something more practical in this way, the establishment of such a system is one of the most important subjects on the agenda for discussion at a meeting of the British Chambers of Commerce to be held next June. We in Canada anticipate a large expansion of our export