

account should have columns on both the debit and credit sides for each of these accounts. Then, by taking an inventory at any season of the year, one can easily calculate what the profits of the total business have been during the year to date. After one has successfully kept these records he is in a position to enter more into details and keep such records as will enable him to tell exactly what the profits are in each department. Very simple forms of time books, crop, feeding, and other record sheets can be procured; and they are all very useful in keeping exact records.

The beginner is warned not to undertake a system which will be found

to be too elaborate and will probably discourage him from keeping any records at all; whereas, if he starts with a few essential accounts, he will find the task an easy one, and the results quite satisfactory.

It was intended to state, among other things, something in reference to the capital necessary to successfully carry on a business of a given volume, and the necessity of arranging for obligations to fall due at a season which will be most convenient for payment to be made, but space and time will not allow.

EX-STUDENT.

## A HOME FOR MILLIONS.

For Canada's great West a new era has dawned. Across a thousand miles of fertile prairie land the sun of prosperity may be seen brightly beaming above the agricultural horizon, and already the strong rays of progress are being felt. Not a cloud is to be seen upon the sky, and a brilliant future is held to view. The days of the sturdy pioneer are over. No longer is heard the war-whoop of the Red-man. Where the buffalo roamed supreme, busy reapers go their round. A country has been born, and its growth is well begun. A steady stream of immigration is doing its work. Thousands have come, and upward a thousand chimneys rise. Forever the once desolate scene is broken; broken by the happy homes that here and there have risen to dot the plain. Monuments of industry, faith and hope they stand. By their

industry did the early settlers first make known the possibilities of a great Canadian West; through faith in the land of their adoption were they carried through the trying days of pioneer life, and by hope do they to this day remain buoyant with expectation, and happy in the thought that "A maiden empire's growing a mother empire's bread."

Bright as are the present prospects for the rolling plain, its greatness has only begun. Suddenly the world has realized that the richest agricultural fields in the world only awaited the arm of the plowman to bring forth bountifully. An output of 60,000,000 bushels of wheat in 1902 is but a mite in the granary that must hold the product of a few years hence. It is not a time for idle speculation. Western Canada is now building upon certainties. The pulse of a