

CASH ACCOUNT OF A UNIVERSITY STUDENT¹
(1902-1903)

[September]

Sept.	1902	Dr.	Cr.
23	Cash on hand	3.00	
23	Borrowed	350.00	
23	Interest on loan		21.00
23	Interest on previous loan		18.00
23	Weekly home paper (2 yrs.)		2.00
23	Dress goods and trimmings (Mrs. X.)		10.00
23	Incidentals .....		.46
26	R.R. fares to F. (2)		1.00
27	Shoes and rubbers (Mrs. X.)		3.50
27	Food-chopper		1.00
27	Hat (Mr. X.)		1.50
27	Laundry .....		.30
27	R.R. fares F. to B. (2)		6.40
27	Cab fares at L. ....		.25
27	Luncheons at L. (2) .....		.70
27	Drayage .....		.35
27	Rent of rooms (1 wk.) ²		2.00
27	Steak and bread .....		.25
27	Gasoline for stove, &c. ....		.26
27	Groceries		1.55
28	Church coll. ....		.10
29	½bu potatoes .....		.25
29	Crackers .....		.20
29	Storage and drayage		1.00
29	Milk .....		.25
29	Grape-nuts .....		.15
29	Bread and porkchops .....		.25
29	Stamped envelopes .....		.22
29	Comb .....		.25
29	Bananas and apples .....		.30
30	Ink and letter-tablet .....		.20

¹ The account here presented is that of a married student and his wife. It is a reproduction of the original, with the exception that it is balanced at the end of each month. In the little ledger in which the account was kept, it was balanced at the bottom of each page. There are twenty-two lines per page in the ledger, and the account for the academic year extends to thirty-four pages. The names of the senior and his wife, who was also a student, are not divulged. The following from the beginning of a letter to the Editor will reveal the reason: "I am sending you, in response to your request the cash account which I kept during my senior year at old I.U. I don't believe that any one connected with the University, then or now, knows that I kept this account except yourself. Now Lynch, I wouldn't care if my identity were revealed, but my good wife is opposed to any publicity in the matter, so please keep the secret under your hat. It will readily be seen that I was a history major, and a very poor man, but there were others in the same boat. If anyone inquires of the other married seniors, class '03, who did not keep cash accounts, they will all deny it, and I will do the same. That ought to give your research students a problem which they will be unable to solve."

² Mr. and Mrs. X. had two rooms "lightly furnished for light housekeeping" as Mr. X. states it. For these they paid \$2.00 per week. The rooms were heated with wood-stoves and the cooking was done on a gasoline-stove.

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30	Coffee ($\frac{1}{2}$ lb.) and gasoline (1 gal. 16¢)28
30	Cash Balance	279.03
		353.00 353.00

[October]

Oct.	1902	Dr.	Cr.
1	Balance	279.03	
1	Freight and drayage .....		.60
1	Dress trimmings .....		.76
1	Beans and pencils .....		.35
1	Political Hist. of U.S. (2 vols.)		2.90
1	Note-book paper .....		.40
1	Kerosene (1 gal.) .....		.15
1	Bread, eggs and soap .....		.30
2	Single-cord dry wood		2.00
2	Rent of rooms (2½ wks.)		5.00
3	Pocket note-books .....		.20
3	Beginnings of Mid. Ages .....		.70
3	Colonial Gov't		1.15
3	Fountain pen (Waterman)		2.50
3	Share in Co-op ³		2.00
3	Bread and steak .....		.35
4	Groceries .....		.65
4	Hat (Mrs. X.)		2.00
5	Church .....		.10
6	Thread .....		.05
6	Prudential Insurance (Mrs. X. 7 wks.)		1.05
6	Gardiner's History of Eng. (III)		1.10
6	Dress binding .....		.32
6	Envelopes (stamped) .....		.26
7	Bread and eggs .....		.30
7	Dye .....		.10
7	Foot-ball game .....		.25
7	Grapenuts and "force" ⁴ .....		.30
8	American Charities (Warner)		1.15
8	Library fees (2)		2.00
8	Bread, starch &c .....		.15
10	Groceries .....		.35
10	Collar & tie (Mrs. X.) .....		.35
10	Beef steak .....		.10
11	Gloves (Mrs. X.)		1.00
11	Steak .....		.15
11	Milk .....		.25
11	Married Students' Club .....		.25
11	Apples .....		.10

³ For some years before the University Book Store was established, books were supplied through a student's coöperative store located in a room of the basement of Maxwell Hall. It was called the "Co-op" and any student buying a \$2.00 share was privileged to make all purchases at a discount.

⁴ "Force" was a light-weight breakfast food, a sort of a fore-runner of "Corn-flakes". Why called "Force" is a mystery not yet fathomed.

12 Church .....	.15
13 Eggs and butter .....	.30
13 Pork .....	.15
13 French Grammar	1.00
13 Bread, eggs and soap .....	.30
13 Gasoline, soap & bread .....	.26
13 Crackers and soap .....	.25
14 Haircut and shave (Mr. X.) .....	.35
15 Coffee and sugar .....	.45
15 Hat-wire (Mrs. X.) .....	.15
15 Bread and steak .....	.20
16 Bread and eggs .....	.19
17 Groceries .....	.45
18 Pattern and map .....	.18
18 Steak .....	.15
18 Groceries .....	.45
18 Kerosene .....	.15
18 Envelopes and paper .....	.35
19 Church .....	.10
19 Shoe-strings (John Arthur McPheeters) ⁵ .....	.18
20 Butter (1 lb.) .....	.30
20 Milk (10 half pint tickets) .....	.25
21 Sweet potatoes &c. ....	.30
22 Bread and steak .....	.20
22 Rent of rooms to Oct. 25 ($\frac{1}{2}$ wk.)	1.00
23 Eggs (1 doz.) .....	.20
23 Pork chops .....	.10
24 Gasoline, "force" and bread .....	.35
24 Steak .....	.10
25 Bread & cabbage .....	.10
25 Apples and cider .....	.35
25 Foot-ball game (2)	1.00
25 Rent to Nov. 13th	5.50
25 Groceries .....	.50
25 Payment of loan on insurance policy	90.00
25 Interest on same	1.90
26 Church .....	.15
27 Bread & Steak .....	.15
27 Laundry .....	.44
27 "Vitos" ⁶ .....	.15
27 Gasoline (2 gals.) .....	.32
28 Stamped envelopes (25) .....	.55
28 Bread and pork chops .....	.15
29 Subscription to Student .....	.75
29 Indianapolis News (2¢) and pork .....	.12
29 Gasoline, crackers &c. ....	.36

⁵ John Arthur McPheeters was a vendor of shoe-laces and maple candy. All students knew him and patronized him. He went about town pushing a baby-carriage in which he carried his stock in trade.

⁶ "Vitos" was a breakfast food somewhat akin to "Cream of Wheat", save that it was a bit less like baby-food.

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30	Cider15
31	Books for Bible Course	1.15
31	Shave10
31	Coffee (1 lb.)20
31	Steak10
31	Incidentals .....	.44
31	Balance	132.10

279.03 279.03

[November]

Nov.	1902	Dr.	Cr.
1	Balance	132.10	
1	Ladies Home Journal .....		.10
1	Milk & steak .....		.15
1	Bread &c .....		.15
2	Church .....		.10
3	Incidentals .....		.20
3	Eggs, bread & pork .....		.35
4	Bread and milk .....		.10
4	Hat trimmings (Mrs. X.) .....		.75
5	Gasoline, kerosene & "force" .....		.45
6	Roast of beef .....		.25
7	Bread .....		.10
8	Deposit on suit of clothes (Mr. X.)		5.00
8	Pork and shoe strings .....		.20
9	Groceries .....		.95
10	Prudential insurance		1.05
10	Bread, steak and soap .....		.20
11	Lace collar (Mrs. X.) .....		.14
11	Steak and tooth-powder .....		.20
12	Note-book filler .....		.30
12	Gasoline (1 gal.) .....		.16
12	Pork, bread & pie .....		.25
12	Rent of rooms to Dec. 6		6.50
13	Groceries .....		.58
13	Notebook and pencils .....		.15
14	Bread .....		.10
14	Incidentals .....		.53
15	Steak .....		.20
15	Eggs & Bread .....		.28
16	Church .....		.10
17	Pork and "vitos" .....		.25
17	Potatoes and sorghum .....		.32
17	Steak and bread .....		.15
17	Maps (outline) .....		.06
18	Bread and crackers .....		.15
18	Milk .....		.10
19	Gasoline and kerosene .....		.30
19	Bread and cakes .....		.15
21	Pork chops .....		.10

21	Elastic and thread .....	.30
22	Balance on suit to measure (Mr. X.)	17.00
22	Groceries and roast	1.00
23	Church .....	.15
23	Milk (4 pt. tickets) .....	.10
25	Bread and pork .....	.20
25	Thread .....	.15
26	Gasoline (1 gal.) .....	.16
26	Groceries .....	.22
26	1 single-cord dry wood	2.25
27	Coffee and "vitos" .....	.50
27	Beef-steak .....	.15
27	Bread & cakes .....	.15
27	Milk (10 half pt. tickets) .....	.25
27	Incidentals .....	.35
27	Dinners at restrurant with M.S. Club .....	.70
29	Ladies Home Journal .....	.10
30	Church .....	.10
30	Balance	87.10
		<hr/>
		132.10 132.10

[December]

Dec.	1902	Dr.	Cr.
1	Balance	87.10	
1	Bread and steak .....		.15
1	1 single-cord dry wood		2.25
3	Bread, soap and beef .....		.25
4	Pork .....		.15
4	Tout's Empire and Papacy		1.60
5	Thread and stamped envelopes .....		.60
5	Y.W.C.A. ....		.85
5	Bread &c .....		.10
5	Dry goods .....		.24
5	Eggs (1 doz. 24¢) & bread .....		.29
5	Note-book .....		.10
6	Bread & cakes .....		.15
6	Boil of beef .....		.15
6	Groceries .....		.70
6	Gasoline and kerosene .....		.47
6	Milk .....		.25
7	Church .....		.15
8	Bread and soup-bone .....		.15
8	Hair-cut and shave (Mr. X.) .....		.35
9	Coffee, bread and soap .....		.25
9	Steak .....		.10
10	Bread, cakes, rice &c35
11	Groceries35
12	Lard & bread20
12	Steak10
14	Bread, cakes & pork20

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16	Rent of rooms to Jan. 17	8.00
16	Shoes repaired35
16	Gasoline16
16	Milk10
16	Groceries and incidentals	1.90
16	Laundry .....	.60
18	Beef and bread .....	.20
19	Veal and cakes .....	.20
19	Union-suit .....	.50
19	Canton flannel and pattern .....	.75
20	R.R. fares to C. (2 round trips)	5.90
20	Transfers (2) .....	.50
20	R.R. fares to B. (2 round trips)	4.64
20	Drayage .....	.50
20	Figs and paper .....	.10
20	Rubbers (Mr. X.) .....	.75
29	Shave &c. ....	.15
31	Balance	51.40
		87.10
		87.10

[January]

Jan.	1903	Dr.	Cr.
1	Balance	51.40	
5	Drayage .....		.50
5	"Foley's Honey and Tar" .....		.25
5	Rubbers (Mrs. X.) .....		.50
5	Bread &c .....		.15
5	Tablet and ink .....		.20
5	White yarn .....		.35
6	Coffee and bread .....		.25
6	1 single-cord of dry wood		2.25
6	Bagehot's English Constitution		1.40
7	Charles Smith's College Algebra		1.80
7	Kerosene, lemons & bread .....		.30
7	W. & L. American Revolution .....		.95
8	Burgess, Middle Period .....		.90
8	"Julius Caesar" .....		.25
8	Note paper .....		.20
8	Potatoes .....		.40
8	Eggs & Vinegar .....		.30
9	Milk and bread .....		.30
9	Boil of beef .....		.15
9	Onions, soap, etc. ....		.20
9	Stamped envelopes & stamps .....		.73
10	Bromo-quinine .....		.25
10	Crackers and cakes .....		.10
10	Bread and News .....		.12
11	Church .....		.10
12	Prudential insurance		1.05
13	Groceries .....		.45

14	Library fees (2)	2.00
14	Paper and note-book .....	.28
14	Corn meal and eggs .....	.40
14	Tickets to Student play (2) .....	.70
15	Washing done .....	.50
16	Gasoline (2) .....	.32
16	History Club .....	.25
16	Groceries .....	.59
16	Braid & thread .....	.20
19	Milk, &c .....	.20
20	Boil of beef .....	.20
20	Crackers and figs .....	.20
21	Bread and cakes .....	.10
21	Rent of rooms to Jan. 31	4.00
21	1 single-cord dry wood	2.25
21	Incidentals .....	.31
22	Langlois & Seignobos	1.90
22	Bread and matches .....	.10
23	1 single-cord dry wood	2.25
24	Gasoline & kerosene .....	.31
24	Laundry .....	.22
24	Eggs & beef .....	.35
26	Ladies Home Journal .....	.10
26	Stamps &c .....	.13
26	Bread, coffe and cakes .....	.35
26	Shoe-strings .....	.10
26	Bread, butter ($\frac{1}{2}$ lb.) & News (2¢) .....	.27
27	Hair-cut & shave .....	.35
27	Tablet & pens .....	.15
27	Bread and cakes .....	.15
28	Courtney's Eng. Cons't	1.90
29	Milk .....	.25
29	Lecture .....	.25
30	Soap .....	.10
30	Groceries .....	.55
30	Lace-braid .....	.12
31	Gasoline .....	.16
31	Balance	14.44

51.40 51.40

[February]

Feb.	1903	Dr.	Cr.
1	Balance	14.44	
1	Incidentals .....		.45
2	Bread, cakes and beans .....		.20
3	Steak .....		.15
3	Groceries30
3	Note-books and filler32
4	Gasoline & kerosene31
7	Groceries75

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7	Beef, bread & cakes25
7	Vaccination (2)	1.00
7	Collars (Mrs. X.)25
9	Bread &c10
9	Laundry20
9	Married Students' Club .....	.25
9	Pork .....	.20
11	Eggs (2 doz.) .....	.30
11	Apples & potatoes .....	.30
11	Cocoa .....	.15
12	Beans .....	.15
12	Milk .....	.05
17	French reader .....	.60
17	Notary's fee .....	.50
20	Groceries & incidentals (Feb. 13-20)	5.57
22	Church .....	.20
23	Insurance loan	165.00
23	Insurance premium (\$1000 policy)	27.15
23	Rent to March 7	10.00
23	Beef, bread and fruit .....	.30
23	Groceries .....	.55
23	Prudential ins. (7 wks.)	1.05
24	Payment on photographs	1.00
25	Pamphlets .....	.20
26	Groceries .....	.40
26	Shirt-waist (Mrs. X.)	2.40
27	Laundry .....	.40
27	Groceries and incidentals .....	.90
28	Gasoline (2) .....	.32
28	Student (Winter Quarter) .....	.75
28	Pork and eggs .....	.23
28	Bread and shoestrings .....	.20
28	Tar soap .....	.15
28	Butter .....	.10
28	Milk and buttermilk .....	.15
28	Balance	120.34

179.44 179.44

[March]

Mar.	1903	Dr.	Cr.
1	Balance	120.34	
1	Church .....		.10
1	Dentist's bill (Mrs. X.)		2.00
1	Beef and bread .....		.20
2	Y.W.C.A. ....		.85
2	Beef and bread .....		.15
2	Postage fee (Teacher's Agency) .....		.50
2	Stamps and envelopes .....		.32
3	Student building (½ of pledge)		5.00
3	Beef and eggs .....		.30

4	Oatmeal and milk .....	.20
4	Crackers & bread .....	.10
4	Maple sugar & shoestrings (McPheeters) .....	.15
4	Beef, bread and cakes .....	.30
5	Dentist's bill (Mrs. X.)	2.00
6	Eggs (1 doz.) .....	.15
6	Potatoes .....	.30
7	Bread, cakes and soap .....	.20
7	On Arbutus picture .....	.60
7	Apricots .....	.15
7	Pork & bread .....	.25
7	Eggs (1 doz.) .....	.15
8	Church .....	.20
9	Bread and milk .....	.10
9	Banquet (History Club—2 plates) ⁷	1.50
10	Dry goods and incidentals .....	.85
10	Laundry .....	.17
11	Eggs (.15) and baking powder .....	.25
12	Groceries .....	.85
13	Shoes	2.35
13	Bread, meat and butter .....	.35
13	Meat, bread &c .....	.35
13	Milk .....	.25
13	Incidentals .....	.58
14	Y.M.C.A. Sub.	1.50
14	Butter .....	.10
14	Eggs .....	.30
14	Gasoline .....	.17
14	Shoe-strings (McPheeters) .....	.30
15	Stamps & Envelopes .....	.63
15	Bread & News .....	.07
16	Balance on Photos	2.50
17	Church &c .....	.40
17	Dry goods .....	.76
17	Meat and bread .....	.15
17	Milk .....	.25
17	Rent March 10 to 28	6.00
17	Stamps .....	.20
17	Bread .....	.08
18	Laundry .....	.52
18	Tablets .....	.20
18	Groceries .....	.40
19	Select Charters	1.40
19	Steak and pie .....	.20
20	Kerosene (2) .....	.30
21	Groceries and beef .....	.93
21	Turpentine .....	.05

⁷ This affair of March, 1903, was the first annual dinner of the History Club which was organized in October, 1902.

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21	Pies ^s10
22	Church10
23	Hat (Mr. X.)	1.00
23	Thread and bread15
23	Eggs and cakes17
24	Bread and steak .....	.20
24	On refreshments (Married Students' Club) .....	.59
24	Gasoline (1) .....	.17
24	Butter .....	.20
25	Bacon .....	.10
25	Bread and News .....	.07
26	Eggs .....	.15
26	Umbrella mended .....	.25
26	Apples .....	.20
26	Cakes .....	.10
26	Soup-bone and bread .....	.10
27	Milk (10 half-pint tickets) .....	.25
27	Steak and bread .....	.25
27	Hair-cut and shave (Mr. X.) .....	.35
28	Eggs and bread .....	.20
28	Percale .....	.35
28	Bread, steak &c .....	.25
29	Church .....	.10
30	Steak .....	.15
30	Garden seeds .....	.10
30	Molasses .....	.10
30	Bread .....	.10
30	Candy .....	.10
31	German texts (Selections) .....	.70
31	Political Theories	2.20
31	Hist. of Papacy, VI.	1.65
31	Reformation	1.75
31	Civil War (2 vols)	1.80
31	Eggs (25 @ 1¢ each) .....	.25
31	Potatoes & butter .....	.40
31	Balance	66.46
		120.34 120.84

[April]

April	1903	Dr.	Cr.
1	Balance	66.46	
1	Fish and bread .....		.25
1	Note book filler .....		.20
2	Groceries .....		.62
3	Groceries .....		.37
4	Gasoline (1 gal.) .....		.17
4	Beef .....		.20
4	Bread and cake .....		.15

^s Pies could be purchased in 1902 for 10¢ each? The same pies would sell for 40¢ each today—fresh baked, of course.

4	Load of wood	1.50
4	Eggs (1 doz.) .....	.12
4	Church .....	.10
4	Bread .....	.10
6	Groceries and steak .....	.60
6	Milk .....	.10
6	Rent March 28 to April 11	4.00
7	Bread and cakes .....	.15
8	Steak and bread .....	.20
8	For expense of Y.W.C.A. delegate .....	.25
8	Stamps and envelopes .....	.25
8	Crackers and eggs .....	.30
9	Gasoline (1 gal) .....	.17
9	Braid .....	.18
9	Private Life of Romans	1.40
9	Hat (Mrs. X.)	2.00
10	Butter and bread .....	.15
11	Groceries .....	.70
11	Milk (10 half-pint tickets) .....	.25
11	Library fees (2)	2.00
11	Pork and bread .....	.15
12	Sunday school .....	.15
13	Vanilla extract .....	.20
13	Bread and sour milk .....	.10
13	Eggs .....	.25
13	Prudential insurance .....	.15
15	History Club .....	.25
15	Steak, bread and pie .....	.25
16	Muslin .....	.25
16	Stamped envelopes (12) .....	.25
16	Garden seeds .....	.10
16	Bread .....	.10
16	Eggs .....	.15
18	Gasoline (1 gal.) .....	.17
18	Chicken .....	.45
18	Steak and bread .....	.20
18	Eggs (1 doz.) .....	.12
18	For flowers .....	.20
18	Milk .....	.25
20	Prudential ins. (3 wks.) .....	.45
20	Rent April 11 to May 2 (3 wks.)	6.00
20	Shirt (Mr. X.) .....	.50
20	Bakingpowder .....	.20
20	Butter and bread .....	.25
20	Pork and fruit .....	.20
20	Beans .....	.10
21	Groceries38
21	Incidentals16
22	Bread and steak15
22	Shoes stretched05

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22	Soap (5¢) and pie15
23	Crackers and soup-bone15
23	Bread &c10
23	Ink and shoe polish20
23	Floss .....	.08
23	Coffee and candy .....	.25
23	Carfare to Indianapolis and return	2.55
23	Hist. Section fee (Mr. X.) .....	.50
23	Supper (Indianapolis) .....	.40
24	Breakfast (Indianapolis) .....	.35
24	Room and shine .....	.60
25	Gasoline (1 gal.) .....	.17
25	Bread and steak .....	.15
25	Church .....	.10
27	Kerosene (2 gals.) .....	.30
27	Bread .....	.05
27	Mildred McC. ....	.15
27	Buttons and thread .....	.15
28	Milk .....	.25
28	Pork .....	.10
28	Cakes, rice, lard .....	.35
28	Sugar, bread, matches .....	.35
28	Incidentals .....	.44
30	Bananas & bread .....	.17
30	Note-book .....	.10
30	13 Eggs (1¢ each) .....	.13
30	Balance	29.51

66.46 66.46

[May]

May	1903	Dr.	Cr.
1	Balance	29.51	
1	Eggs (1¢ each) .....		.13
1	Floss, steak, bread, fruit &c .....		.44
2	German text (reader) .....		.75
2	Stamps and envelopes .....		.32
2	Minstrel show .....		.30
2	Beef and bread .....		.25
3	Church .....		.10
4	Gasoline .....		.17
5	Laundry .....		.66
6	Pork and lard .....		.25
6	Bread and oranges .....		.30
6	Cakes and bacon .....		.20
6	Arbutus fee		5.00
6	Butter .....		.10
6	Eggs and bread .....		.20
8	Milk .....		.25
8	Eggs (1¢ each) .....		.13
8	Onions and bread .....		.10

8	Bananas .....	.10	
8	Fish .....	.15	
9	Gasoline (1 gal.) .....	.18	
9	Steak and bread .....	.20	
9	Crackers and eggs .....	.25	
10	Church .....	.15	
11	Prudential insurance .....	.30	
12	Jelly .....	.50	
12	Steak .....	.12	
12	Ball game .....	.25	
12	Pork, bread &c. ....	.30	
13	Reconst. & Const. ....	.95	
15	Coffee, eggs, oatmeal .....	.45	
15	Candy .....	.18	
15	Eggs (1 doz.) .....	.15	
16	Senior invitations .....	.40	
16	Steak and bread .....	.25	
16	Oranges .....	.10	
16	Butter and Milk .....	.30	
18	Ribbon (Mrs. X.) .....	.30	
18	Dried beef .....	.05	
18	Bread .....	.05	
18	Y.W.C.A. ....	.85	
18	Peas and pickles .....	.15	
18	Bread and lemons .....	.10	
18	More senior invitations .....	.40	
20	Bacon and cakes .....	.25	
21	Bread & sugar .....	.30	
21	Bread and eggs .....	.20	
21	Strawberries .....	.25	
21	Ham .....	.10	
22	Fee for A.B. degree	5.00	
22	Stamped envelopes .....	.53	
22	Eggs (1 doz.) .....	.16	
25	Gauze .....	.25	
27	"Student" .....	.75	
30	Received for 21 meals	2.10 ⁹	
30	Groceries and meats	3.53	
31	Balance	3.46	
		31.61	31.61

[June]

June	1903	Dr.	Cr.
1	Balance	3.46	
1	Borrowed	50.00	
2	Rent May 2 to June 13		12.00

⁹ This item seems to indicate that some third person boarded with Mr. and Mrs. X. for a short time. The charge was ten cents per meal, a price not uncommon in those days. In 1891, the Editor once boarded in a students' club where the charge was \$1.85 for 21 meals. The lowest price paid by him in Bloomington was \$2.50 for 21 meals, that is at a students' boarding club.

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2	Expense of trip to S. (regarding job)		2.00
2	Washings, two		1.00
2	Gasoline (2 gals.)36
2	Telegram to western city (regarding job)		1.00
3	Dress goods (Mrs. X.)		2.55
4	The Antonines .....		.70
4	Telegram from western city (no job)		1.00
6	For 21 meals	2.10	
6	Track-meet .....		.50
6	Groceries and meats		4.13
6	Incidentals		1.65
10	Ribbon and hooks & eyes (Mrs. X.) .....		.55
11	Groceries and meats		3.51
12	Laundry (Mr. X.) .....		.80
12	Gasoline (2 gals.) .....		.36
12	For 21 meals	2.10	
12	Letter tablets and stamps .....		.30
12	Stamped envelopes (25) .....		.53
12	Trousers repaired (Mr. X.) .....		.35
14	Church .....		.25
15	Gasoline (1 gal.) .....		.18
15	Prudential ins. (4 wks.) .....		.60
15	Shoes repaired (Mr. X.) .....		.50
17	Stamps .....		.20
18	Senior cap and gown (rental)		2.00
19	For 21 meals	2.10	
20	Groceries for week		3.55
20	Laundry (Mr. X.) .....		.16
21	Church .....		.10
22	For eight meals .....	.75	
23	Rent (2 wks.)		4.00
23	Two washings		1.00
23	Senior expense .....		.20
23	Household goods hauled .....		.60
25	Laundry (Mr. X.) .....		.20
25	Drayage .....		.25
25	Provisions and incidentals		2.49
25	R.R. fares from B. (Mr. & Mrs. X.)		7.08
26	Balance ¹⁰		3.86
			60.51 60.51

¹⁰ That Mr. and Mrs. X. were able to show a balance following Commencement was very remarkable, when the total funds available for the year are considered. The principal value of this document is that it reveals the extremely low cost of living in Bloomington a little over a quarter of a century ago. The Editor was a student in the same period with Mr. and Mrs. X., and knew them well. He believes that they lived comfortably, though modern conveniences were wanting.