

SET III.

RETAIL BUSINESS.

In this month's business the pupil will keep the books of a Retail Grocery. The first few days will be kept by the Single Entry system, using the Day Book and Ledger, with the Bill Books as auxiliary books. The record of sales to customers will then be transferred from the Day Book to a book known as the "Customer's or Petty Ledger." The books will still be kept by Single Entry. The books will then be changed to Double Entry. The Bank Account will be kept in the Ledger and not in the Cash Book.

NOTE.—If the teacher wishes this Set may be used to teach the reverse change from Double to Single Entry.

Price List for July.

ARTICLES		No. 1	No. 2	No. 3	No. 4
Potatoes	per bush.	\$ 50	\$ 55	\$ 60	\$ 65
Sugar	lb.	04½	04½	05	05½
Rolled Oats	" "	03	04	05	03
Honey	" "	10	11	10	12
Eggs	doz.	12½	12	11½	11
Cheese	lb.	14	13	15	14
Salt	" "	02	02	02	02
Pepper	" "	40	45	50	55
Soda Crackers	" "	11	12	13	14
Fig Bar	" "	15	16	17	18
Raisins	" "	07	07½	08	08½
Currants	" "	10	11	12	13
Nuts, Mixed	" "	12½	13	14	14½
Steak	" "	15	16	17	14
Lamb	" "	16	16½	15	16
Chicken	" "	10½	11	12	12½
Turkey	" "	14	15	16	13
Ham	" "	17	16	18	15
Butter	" "	25	24	23	22
Shredded Wheat	box	15	14	16	15
Coal Oil	gal.	18	19	20	21
Sardines	can	12½	13	13	14
Salmon	" "	15	16	17	14
Corn	" "	10	11	09	12
Beets	" "	10	09	08	11
Flour	bbl.	6 60	6 50	6 40	6 30
Tea	lb.	45	50	40	45