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## PREFACE.

While treatises on Arithmetie are already so numerous that masters are perplexed in the choice, which to put before their pupils, some apology may be needful for obtruding another work on the same subject upon the public.

There was a time when such books presented the work of almost every question at full length; and when, of course, scarcely any thing was left for the exercise of the scholar. Then it was, that masters had the intolerable labour of writing the daily questions for their pupils in their account books, or otherwise supplying the defect by their own imperfect manuscripts.

As education became an object of more general regard, the evil was proportionably felt, and a remedy was sought for ; and then, instead of School Books, in which nothing was left for the learner, others issued from the Press, in which he had nearly everything to perform ; and which, with unfledged powers, he was bid to explore, while altogether unequal to the task.

Hence, in the present day, there is scarcely any Tutor's Assistant that has many of the operations given. The work of one question, indeed, may be seen standing at the head of the rule; but it is often such a one as is little illustrative, either of the rule itself or of the succeeding questions; scarcely any other ray of light has been shed to illuminate the path of the Tyro, though on calculations widely different from the first example.

Nor has this been all ; the writers of these works seem to have often put their invention upon the rack, to introduce, in every rule, questions as useless as they are puzzling and intricate; not only beyond the learners power to work, but even to comprehend, though with the elucidations of a master. From what motive so many writers on the subject have been thus misled, it may be difficult to account, unless it were, to impress the public with an idea of the profundity of their own scientific attainments.

From whatever cause it may have originated, every experienced teacher knows that the generality of scholars are scarcely able to bring out the answer correctly to one question, in any rule, without assistance from some source; and where plagiarism is prevented, their application to him is incessant, and he finds it needful, not only to explain and illustrate, but frequently to work considerable parts of each sum for his pupils.

Hence, their progress is not only very slow, but their comprehension very inadequate to what they are made to perform ; and they often finish a rule without a sufficient knowledge of its

## Preface.

pringiples: "This is the present state of Arithmetic in schools, and to the present unaccommodating systems it must be, in a considerable degree, attributed.

Every master who has numerous scholars to instruct, feels its harassing effects ; and sees, without hopes of effectual relief, the general incapacity of the pupils; but a removal of the cause, in any degree, is despaired of, or rather, never looked for ; it seems never to have entered into a tutor's mind, that by the very simple means here adopted, much of the incomprehensibility of the scholar, and the ineffectual toil of the master may be removed.

To remedy, then, in no inconsiderable degree, these defects, is the purpose of this work; to enable the young arithmetician to understand what he is doing, and (by giving him sufficient examples, at nearly full length to illustrate the rules) to bring all within the compass of his powers.

It must also be considered, that the youths of the present day commence the study of arithmetic earlier than in former times ; the child at the age of seven or eight is now put upon this important branch of knowledge, in which every succeeding idea must be altogether new ; and at such a time to launch him upon the ocean of unknown difticulties, with scarcely a gleam of light to beam upon him, is to place him in a situation in which even adult capacities can, unaided, scarcely explore their way.

This may not be the case with every individual, but if one youth in a thousand, or rather one in a million, should, with superior powers and perseverance, attain his end, though comparatively unassisted, it cannot argue against the use of this system, as applicable to capacities generally,

Masters who have long struggled with the inconveniencies of teaching by the present existing systems, but not so long as to be wedded to their faults, and refuse relief, may be disposed to try the effects of this now offered to their notice, and dedicated to their service; and the author presumes to hope, that, after having not only critically examined, but often taught by, almost every valuable arithmetical work, and connected therewith a wide range of mathematical research, he cannot be incompetent to the task.

Since this science has been so ably and fully developed, and since, within little more than the last half-century, books on Arithmetic have been multiplied, probably beyond that of any thousand years preceding, little remains now to be done, by writers of elementary works, but to select the purest principles, better to arrange and methodize what has been already known, and to bring down to the opening capacity rules which had been previously enveloped in too much perplexity.

From the above remarks the fullowing improvements may be anticipated :-

1st. A c^mplete borly of Rules drawn up with clearness, and as
free as possible from technical forms of speech, for the learner's more easy comprehension ; and also a Series of Examples, selected with great care, accommodated to the present state of trade, ample under each rule, and exhibiting every usual variety, fur their full illustration.

2 nd . The omission of all such quaint and puzzling questions as are too often found in such works, though in that place totally useless, or above the learner's comprehension ; and supplying their place with others more immediatly applicable to the purpose of real transactions. All the abstruse sums in each rule are removed as they ever should be, to the Appendix, as more fit for the exercise or amusement of his maturer powers.

3rd. Not only have the clearest illustrations of the rules been carefully attended to, but the fitness of every example has had its due consideration, by an arrangement that exhibits an easy gradation ; by a careful association of such as are somewhat similar, and by forming them into a kind of reqular series. And as each preceding question prepares the pupil for the succeeding one, there will be found in this compendium, no abrupt transitions from what is extremely easy to what is extremely difficult.

4th. As in each rule of Arithmetic, questions are so various that some examples can be no guide to the method of working others, the work of the first of each series is given at full length (or sufficiently so) as an example; and the pupil, by comparing that operation with the rule, will be enabled to work the succeeding ones, generally, by the exercise of his own powers ; for when the technical phraseology of the rule is of itself incomprehensible, an appropriate example will illustrate it, and when difficulties occur, they will be of such a nature as a few hints from the tutor will remove.

5th. By these simple, though evident improvements, the tutor will be released from much harassing and ineffectual toil; and the young arithmetician will be able to comprehend the principle of all he does; and as his capacity opens, he will be able to proceed, through the whole course of Arithmetic, with a facility and pleasure hitherto not often experienced.

Some persons, however, may be led, by the above pretentions, to infer that the treatise must needs be superficial; but this is by no means the case-each rule has had its usual full discussion. It is easy, only because the difficulties bave been so far solved, that they are no longer incomprehensible.

There was a time when, from the paucity of books and instructors, it was thought that Arithmetic conld scarcely be thoroughly gained, without absorbing all the faculties of a common mind, and all the time of the boyish age; when it left neither leisure nor capacity for language and other liberal studies, There was a time, too, when the first elements of arithmetic were often all that the classical youth had inclination for; or rather, when the science of numbers was looked down upon as almost bencath his regard.

But in the present day of mercantile greatness, the world is awake to the importance of a union of these and other branches. Arithmetic is now no longer thrown far into the background, but on the contrary, even in scholastic establishments of eminence, it is ever brought forward as an indispensable associate with classical attainments ; and in such seminaries, where the variety of studies leaves less time for each one, a work of this nature, which will so materially accelerate the learner's progress, will prove, it is presumed, an important desideratum.

The Author is, after all, aware, that some persons, when they hear of this publication, may expect to see some novel system of magical effect, that will confer knowledge intuitively, without juvenile exertion; but this is no empyrical, treatise that will supersede the necessity of research; but it will enable the learner to think-it will bring his mind into a train for investigation, and encourage him in the exercise of his juvenile powers. He must still labour, but he will labour intelligibly, and not flounder on, as by some systems, in blind confusion, uncertainty, and disgust.

If the Author might be allowed to dictate to the teacher, he would recommend him uniformly to enjoin upon his scholars not only the full investigation of the first example that is worked at the head of each series, comparing it carefully with the previous rule, but also, in most instances, the production of that sum at full length on his slate, if not its transcription in his account book; the clear knowledge of which will lay open to him the principle of the whole series.

With respect to the order in which the Author has placed Volgar and Decimal Arithmetic, he is happy in its having received the concurrence of several experienced masters.

Had this work been designed principally for adults, fractions would most certainly have taken an earlier station : but children are now uniformly put upon Arithmetic as soon as their faculties can be made to apprehund even its very first elements. Therefore, by first running through the most common rules, they will gain those essential pre-requisites, a familiarity with the general modes of calculation, and a facility in working; and they will have ample time to do this before their capacities are fully equal to fractional computations.

As a school book, therefore, the Author could not place them earlier; teachers, however, may transfer them to any place that may best suit the age, capacity, and object of the scholar.

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# EXPLANATION 

OF THE

## CHARACTERS MADE USE OF IN THIS WORK.

Although the characters may be found explained in their proper place throughout the work, yet, for convenience, they are here brought nato one view.

+ Plus, or more. The sign of Addition ; as, $2+4$; that is, 2 added to 4 , which is equal to 6 .
- Minus, or liss. The sigo of Subtraction ; as, 6-4; that is, from 6 take 4, or 6 minus 4, whieh is equal to 2.
$\times$ Multiplied by. The sign of Multiplication; as, $3 \times 8$; that is 3 is to be multiplied by 8 , which is equal to 24 .
$\div$ Divided by. The sign of Division ; as, $8 \div 2$; that is, 8 is to be divided by 2 , which is equal to 4 .
Numbers placed like a fraction, also denote division; the upper number being to be divided by the lower.
$:$ is to : : 80 is $:$ to The sign of Proportion; thus, as $2: 4: \mathbf{4}: 12$; that is, as 2 is to 4 so is 6 to 12.
$\sqrt{ }$ or $\sqrt[3]{ }$
$\sqrt[3]{ }$ and $\sqrt{\sqrt{2}}$
$8^{2}, 8^{8}, 8^{4}$.
$=$ equal to.
$\therefore$ and ${ }^{\prime}$.
i.e.
$\overline{8-2} \times 4=24$.
$8-\overline{2 \times 4}=2$.
$\overline{6 \times 2}+8=20$.
$6 \times \overline{2+8}=60$.
$\frac{\overline{4 \times 5}+7}{3}=9$.

Signs of the Square Root.
Signs of the Cube and Biquadrate Root.
Signs of Involution, denoting that 8 is to be squared, cubed, or raised to the 4 th power.
The sign of Equality; as, $2+3=5$; that is, 2 added to 3 , are equal to 5 .
Ergo, or therefore, and because.
Id est, that is.
That is, 8 minus 2 , multiplied by 4 , are equal to 24 .
Thut is, the sum of 2 and 4 (6) taken from 8 , is equal to 2 .
Six multiplied by $2=12$, which add to $\delta=20$.
Two added to $8=10$, which multiplied by $6=6 n$. Four multiplied by 5 are 20 , to which add $7=27$ and 27 divided by 8 are equal to 9.

## A RITHMETIG.

ARITHMETIC is the science of numbersi; ;and teaches, the art of computing by them.
The fundamental rules are, Notation (or Numeration), Addition, Subtraction, Multiplication, and Division, from which all the rest are derived :

## Of NOTATION and NUMERATION.

Notation is the writing of numbers by figures; and Numeration is the art of reading figures correctly

The value of figures depends upon the place in which they stand: which may be seen by the following table.

N.B. The first nine stands for nine units; the nine in the second row stands for nine tens. or ninety; nine in the third row for nine hundrsd, and nine in the fourth row for nine thousand, \&c. -The same may be observed of the increased value of every other of the above figures.

A nought or cypher has no value of itself, but being placed on the right hand of other figures, it increases their value in a tenfold proportion.

In the above table there are two whole periods of sir fiyures each; but, for the more easily reading of large numbers, it is usual to subdivide them into half-periods of three figures each. The first period has Units, Tens, Hundreds, Thousands, Ten of Thousands, and Hundreds of Thou-sands:-the sccond period has Millions; the third Billions, the fourth Trillions, the fifth Quadrillions, as underneath.


The preceding table is thus read.-Nine hundred and eighty-seven thousąand; stiz hủndred and fifty four quadrillions; three hundred and twenty-one thousand, . nine hundred and eighty-seven trillions; six hunthead. and fifty-four thousand, three hundred and twenty-one billions; nive ohudred: anci eighty-seven thousand, six hundred and fifty-four millions ; three hundred and twenty-one thousand, three hundred and twenty-one.

## Examples.

Write in wonds, the following numbers.

| Ex. (1) | 4 | $(5)$ | 6,789 | $(9)$ | $7,532,434$ |
| :--- | ---: | :--- | ---: | ---: | ---: |
| $(2)$ | 54 | $(6)$ | 56,789 | $(10)$ | $15,276,928$ |
| $(3)$ | 654 | $(7)$ | 456,789 | $(11)$ | $927,613,458$ |
| $(4)$ | 7,654 | $(8)$ | $3,456,789$ | $(12)$ | $1,851,242,376$ |

Write in figures, the following numbers.
(13) Three hundred and sixty-five.
(14) One thousand eight hundred and twenty-three.
(15) Three hundred and twenty-four thousand, six hundred.
(16) One million, three hundred and twenty-four thousand
(17) Forty-four millions, five hundred and twenty-two thousand, six hundred and ninety-seven.
(18) Nine hundred and eighty-seven millions, six hundred.
(19) One hundred millions, one hundred thousand, and one
(20) One million, eight hundred and fifty-four.
(21) Five millions, one thousand, and twenty.
(22) Eighty-six millions, four hundred and thirty.
(23) One hundred and sixty-two millions, five hundred.
(24) One billion, one million, one thousand, and one.

## The roman notation.

The Romans expressed numbers by the following letters, I. V. X. L. C. D. M. which singly stood for, $1,5,10,50,100,500$, and 1000 ; which were combined as follows:-

| I | 1 IX |  | XVII | 17 | LXX | 70 | DC | 600 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| II | 2 X | 10 | XVIII | 18 | LXXX | 80 | DCC | 700 |
| III | 3 XI | 11 | XIX | 19 | XC | 90 | DCCC | 800 |
| IV or IIII | 4 XII | 12 | XX | 20 | C | 100 | DCCCC | 900 |
| $\checkmark$ | 5 XIII | 13 | XXX | 30 | CC | 200 | M | 1000 |
| VI | 6 XIV | 14 | XL | 40 | CCC | 300 | MDCCCL |  |
| VII | 7 XV | 15 | L | 50 | CCCC | 400 |  |  |
| VIII | 8 XVI | 16 | LX | 60 |  | 500 | hundred and |  |

From an inspection of the above table it is seen, that prefixing a letter of a lower value to one of a higher, subtracts its value; thus I prefixed to $V$ is four (IV). IX nine, XL forty, XC ninety, \&c., and also annexing a letter of lower value to one of a higher, increases its value, thus, VI signifies six, and XI eleven, LX sixty, \&c. \&c.

## SIMPLE ADDITION.

SIMPLE ADDITION teaches the method of finding the sum of two or more numbers.
Rule 1st. Place the numbers under each other, so that units may stand under units, tens under tens, \&c.

2nd. Add up the figures in the row of units, set down what remains above the even tens, or if nothing remains, a cypher; and carry as many ones to the next row as there were tens.

3rd. Add up the other rows, in the same manner, and in the last column set down the whole sum contained in it.
Proof.

1. Cut off the upper line, add up the rest as before, and set the sum under the lower line.
2. Add this second sum to the upper line, and if it be the same as that of the first addition, the work is right.

ADDITION and SUBTRACTION TABTEE.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 3 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 4 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 5 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 6 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 7 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 8 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 9 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 10 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |

Examples.
Ex. (1) 2423
(2) 4140
(3) 2430
(4) 5250

| $\overline{3132}$ |  |  |  |
| :--- | ---: | ---: | ---: |
| 5344 | 3241 | 121 | 132 |
| 4210 | 1424 | 2562 | 3366 |
| 2132 | 312 | 340 | 2644 |
| 1325 | 2430 | 2653 | 322 |
| 18566 | - | - | - |
| $\overline{16143}$ | - | - | - |
| $\overline{18566}$ | - | - | - |
| $=$ | $=$ | $=$ | $=$ |


(9) 421370 1342 $\begin{array}{r}34035 \\ 5260 \\ 72043 \\ 4605 \\ 13721 \\ \hline\end{array}$
$=$
(13) 71403 54270
23152 321
37046 54300 1021
(6) $\begin{array}{r}21347 \\ 2408 \\ 43216 \\ 3465 \\ 26459 \\ 17534 \\ 3372 \\ \hline\end{array}$
(7) 62316

7705
31232
28101
5364
43429
2357
-
$=$

| 74203 | (12) 14721 |
| ---: | ---: |
| 4137 | 400 |
| 52314 | 43742 |
| 43473 | 4137 |
| 2425 | 52173 |
| 13050 | 20736 |
| 7634 | 51342 |
|  |  |
|  |  |

(11) $\begin{array}{r}74203 \\ 4137 \\ 52314 \\ 43473 \\ 2425 \\ 13050 \\ 7634 \\ \hline\end{array}$

(15) | 14210 | $(16)$ |
| ---: | ---: |
| 22171 | 70342 |
| 3413 | 26213 |
| 47030 | 13473 |
| 5135 | 12305 |
| 13421 | 300 |
| 6342 |  |
|  |  |

(17) | 71426 |
| ---: |
| 35751 |
| 14935 |
| 179 |
| 49214 |
| 36348 |
| 892 |

| 47321 |
| ---: |
| 13714 |
| 6276 |
| 19395 |
| 4576 |
| 67398 |
| 34264 |

(19) $\begin{array}{r}3219 \\ 7946 \\ 84297 \\ 421 \\ 98468 \\ 76529 \\ 1090 \\ \hline\end{array}$
(20) 75968 68579
42786 34968 71214 12976 68798

## MISCELLANEOUS QUESTIONS.

(21) If a man was born in the year 1760, when was he 70 years of age?

Ans. 1839
(22) Add together a million, a thousand, and a hundred.

Ans. 1001100
(23) Add the following sums $98765+3240+567+310$ and $1148 . \quad$ Ans. 104030
(24) Suppose a boy born in the yexir 1852, when will he be of age ?

Ans. 1873
(25) Add the years before Christ (4004) to the year 1857, and tell me the age of the world. Ans. 5861 years
(26) Add together the chapters in the several books of the New Testament.

Ans. 260 chapters
(27) In the year 1806 I took the lease of a house for 49 years, when did the lease expire?

Ans. 1855
(28) How many days are there in the last 9 months of the year?

Ans. 275 days
(29) Add the shillings in a florin, a crown, a half-sovereign, a sovereign, a guinea, and a six and thirty together. Ans. 94 shillings
(30) A skilful boy won one day at marbles, of A. 13, of B. 11 , of C. 15 , of D. 21 , of E. 9 , of F. 19, and of G. 12, how many did he win in all? Ans. 100 marbles
(31) How many days from Lady-day till Michaelmas-day, that is, from March 25 to September 29 ? Ans. 188 days
(32) What is the sum of one million and one, one thousand and one, and one hundred and one? Ans. 1001103
(33) Add together $35040+32654+32697$ and 98765 . Ans. 199156
(34) If I travel the first day 65 miles, the second 59 , the third 67 , the fourth 41 , the fifth 45 , and the sixth 36 , how many miles do I travel in the six days? Ans. 313 miles
(35) How many chapters are there in the first five books of the Old Testament?

Ans. 187 chapters
(36) An American merchant shipped, at Liverpool, goods to the following amount, which he purchased in England: namely, in Worcester to the amount of 570l., in Kidderminster 340 l , in Birmingham 1600l., in Wolverhampton 590l., in Sheffield 900l., in Leeds 1000l., in Manchester 1500l.: I demand the whole amount. Ans. 6500 l .
(37) Suppose London to contain 2,300,000 inhabitants, Paris $1,0000,000$, Vienna 475,000 , Petersburg 530,000 , Edirburgh 162,000 , Dublin 250,000 , what is the population of the whole?

Ans. 4,717,000

## ( 6 )

## SIMPLE SUBTRACTION.

By Subtraction we find the difference between any two numbers.
Rule 1st. Place the less number under the greater, so that units may stand under units, tens under tens, \&c.
2nd. Begin at the right hand, that is, at the unit's place, and take each figure in the lower line from the figure above it, and set down the remainder.

3rd. If the figure in the lower line be the greater, add ten to the upper line, and then take the lower figure from the sum ; set down the remainder, and carry one to the next lower figure, with which proceed as before.

Proof. Add the remainder to the last line; and if the sum be equal to the first, the work is right.



## MISCELLANEOUS QUESTIONS.

(48) If a child was born in the year 1794, how old was he in 1855 ?

Ans. 61 years old.
(49) From one hundred millions, take one hundred thousand.

Ans. 99900000
(50) How much is 9876 less than ten thousand? Ans 124
(51) If London contains $2,300,000$, and Paris $1,000,000$ what is the difference of the population? Ans. $1,300,000$
(52) If from London to York be 196 miles, and from London to Edinburgh, through York, 399 miles. what is the distance from York to Edinburgh? Aus. 203 miles
(53) If from London to the Land's End in Cornwall, through Exeter, be 302 miles, and to Exeter be 176, what is the distance from Exeter to the Land's End? Ans. 126 miles
(54) Sir Isaac Newton was born in the year 1642, and he lied in 1727, how old was he?

Ans. 85 years
(55) The North American States were first peopled about the year 1496, how many years had elapsed till their Independence was acknowledged in 1783 ? Ans. 287 years
(56) A tradesman began business with $569 l$. , and in three vears found himself worth $965 l$., what had he gained in trade?

Ans. $396 l$.
(57) How much does 987654 exceed 123456? Ans. 864198
(58) A gentleman dying left $11,698 l$. between his son and daughter, the son's portion was $6349 l$., what was the daughter's? Ans. 5349 l.
(59) How long did Homer live before Virgil, if the era of the former be fixed at 907 years before Christ, and the latter only 70 years before that period?
(60) A merchant had three debtors, A. B. and C. who owed him 1760l., A. and B. owed him 1111l., what was C.'s debt?

Ans. $649 l$.
(61) Noah's flood is said to have happened about the year of the world 1656, and the birth of Christ in 4004 , what is the difference of time?

Ans. 2348 years
(62) What number must I add to 12345 to make it 98765.

Ans. 86420
(63) How much is X . whose age is 95 , older than Z . who is 59 years old ?

Ans. 36 years
(64) Subtract the sum of 1236 and 7890 from 9876 added to 6789 ?

Ans. 7539
(65) Take 50 millions from 50 billions.

## (9)

## SIMPLE MULTIPLICATION.

MULTIPLICATION is a short method of performing Addition, and it teaches us to find what a number will amount to, when repeated a certain number of times. It consists of the following parts :-

1st. The Multiplicand, or number to be multiplied ;
2nd. The Multiplier, or number by which you multiply; 3 rd . The Product, or number produced by multiplying. CASE I.-When the Multiplier does not exceed 12.
Rule. Begin at the right hand, and multiply every figure in the multiplicand; consider how many tens there are in each product, the remaining units set down under the figure multiplied, and carry the tens as so many ones to the next product. The last product is to be wholly set down.

THE MULTIPLICATION TABLE.

| Twice | 3 times | 4 times | 5 times | 6 times | 7 times |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2 .. 8 | $2 . .10$ | $2 . .12$ | $2 . .14$ |
|  | 3 . . 9 | 3 . . 12 | $3 . .15$ | 3 . . 18 |  |
|  | 4 . . 12 | 4 . . 16 | $4 . .20$ | 4 . . 24 | 4 . . 28 |
| $5 . .10$ | $5 . .15$ | 5 . . 20 | $5 . .25$ | 5 . . 30 | $5 . .35$ |
| 6.. 12 | 6 . . 18 | 6 . . 24 | 6 . . 30 | $6 \ldots 36$ |  |
| $7 . .14$ | 7 .. 21 | 7 . . 28 | $7 \ldots 35$ | 7 . . 42 |  |
| 8.. 16 | 8 . . 24 | $8 . .32$ | $8 . .40$ | 8 . . 48 |  |
| 9 . . 18 | 9 . . 27 | 9 . . 36 | 9 . . 45 | 9 . . 54 |  |
| 10 . . 20 | 10 . . 30 | 0 . . 40 | 10 . . 50 | 10 . . 60 | 10. 70 |
| 11 . . 22 | 11 . . 33 | 11. . 44 | 11 . . 55 | 11 . . 66 |  |
| 12 . . 24 | 12 . . 36 | $12 . .48$ | $12 . .60$ | $12 . .72$ | $12 . .84$ |
| 8 times | 9 times | 10 times | 11 times | 12 times |  |
| $2 . .16$ | 2 . . 18 | 2 . . 20 | $2 . .22$ | $2 . .24$ |  |
| 3 .. 24 | $3 . .27$ | $3 . .30$ | 3 .. 33 | 3 . . 36 |  |
| $4 . .32$ | $4 . .36$ | 4 . . 40 | $4 . .44$ | $4 . .48$ |  |
| $5 . .40$ | $5 . .45$ | 5 . . 50 | $5 . .55$ | $5 . .60$ |  |
| $6 . .48$ | 6 . . 54 | 6 . . 60 | $6 \ldots 66$ | 6 . 72 | $\begin{gathered} \text { den } \\ \text { ence } \end{gathered}$ |
| 7 . . 56 | $7 \ldots 63$ | 7 . . 70 | $7 . .77$ | 7 . . 84 |  |
| $8 . .64$ | 8 . . 72 | $8 . .80$ | $8 \ldots 88$ | $8 . .96$ |  |
| 9 . . 72 | 9 . . 81 | 9 . . 90 | $9 \ldots 99$ | 9 . . 103 |  |
| 10 . . 80 | 0 . . 90 | 10 . . 100 | 10 . . 110 | 10 . .120 |  |
| 11 . . 88 | 11 . . 99 | $11 . .110$ | 11 . . 121 | 11 . . 132 |  |
| 12 . . 96 | 12 . . 108 | 12 . 120 | 12 . .132 | 12 . 144 |  |

Simple Multiplication.
Examples.

II. When the multiplier is any number between 12 and 20.

Rule. Multiply by the unit figure, and to each product add the remainder to be carried, and also the figure last multiplied:

| Ex. (28) 4321835 | (29) $\begin{array}{r}1371429 \\ 15\end{array}$ | (30) $\begin{array}{r}7310286 \\ 16\end{array}$ |
| :---: | :---: | :---: |
| 00505690 |  |  |
| (31) 372473673 | (32) 571839264 | (33) 987654321 |
| 17 | 18 | 19 |

III. When the multiplier consists of several figures.

Role. Multiply the multiplicand by each figure of the multiplier separately, beginning with the right-hand figure; and let the first figure of every product stand exactly under the figure multiplied by. Add these products together, and their sum will be the answer, or whole product required.

Proor. The common method is by casting out the nines, but this is by no means infallible ; the best method is to make the multiplier the multiplicand, and the multiplicand the multiplier ; and if the product found from this operation, be the same as before, the work is right.

Examples.

| (34) $\begin{array}{r}6375246 \\ 32\end{array}$ | (35) $\begin{array}{r}4563742 \\ 54\end{array}$ | (36) $\begin{array}{r}4313247 \\ 98\end{array}$ |
| :---: | :---: | :---: |
| 12750492 | 18254968 | 34505976 |
| 19125738 | 22818710 | 38819223 |
| 204007872 | 246442068 | 422698206 |
|  | (37) 56347 | (38) 25681 |
| $77_{6}^{6}$ | 56347 - | 179767 |
|  | ${ }_{338082}{ }^{45}{ }^{5}$ | $102724$ |
|  | 38372307 | *8911307 |

* The method of proving multiplication sums, by casting out the nines, the pupil will better understand by one minute's oral explanation, than by a page of description.

Ex. (39) $46572374 \times 43$ (41) $92416436 \times 65$ (43) $35732813 \times 87$ (45) $84213958 \times 432$ (47) $63857426 \times 654$

| (40) | $34583472 \times 54$ |
| :--- | :--- |
| $(42)$ | $39321835 \times 76$ |
| $(44)$ | $83742186 \times 98$ |
| $(46)$ | $58236437 \times 543$ |
| $(48)$ | $27948314 \times 765$ |

IV. When ciphers are intermixed with the figures in the multiplier.

Rule. Omit the ciphers, and let the first figure of each product be placed under its multiplier.

Examples.

(51) $7483952 \times 4008$
(52) $4372849 \times 6004$

V . When there are ciphers at the end of the multiplier or multiplicand.

Rule. Multiply the significant figures in the multiplicand by those of the multiplier, and place as many ciphers to the right hand of the product as there are in both factors.

Examples.
(53) 8536274

40
341450960
(54) 842593700

|  |
| :---: |
| 6740749600000 |

(56) $4276958 \times 900$
(58) $3869275 \times 87000$
VI. When the multiplier is the product of two or more numbers or factors.

Rule. Multiply by one of the numbers, and that product by the other, and so on ; the result will be the answer. Examples.

| (59) 5826347 | (60) $\begin{array}{r}4627538 \\ 12\end{array}$ |
| :---: | :---: |
| $\overline{29131735}$ | 55530456 |
| 5 | 7 |
| 145658675 | 388713192 |

(61) $9582374 \times 30$
(62) $5742983 \times 45$

## MISCELLANEOUS QUESTIONS.

(63) What is the product of 123456 multiplied by 4321 ? Ans. 533453376
(64) A privateer of 284 men took a prize which amounted to $95 l$. each man ; what was the value of the prize?

$$
\text { Ans. } 26980 l .
$$

(65) If a merchant began business with 5000l. and retired after 21 years' trading, in which he cleared on an average $1,836 l$. per year, what sum did he retire with? Ans. $43556 l$.
(66) Suppose a gentleman to lay by each year 365l. -what will it amount to in 33 years? Ans. $12045 l$.
(67) How many trees are there in a plantation of 26 rows of 1960 trees in each ?

Ans. 50960
(68) The railroads of England are estimated at 8000 miles in length, each mile costing 37,5001 .; what was the cost of the whole. Ans. 300,000,000l.
(69) When the multiplicand is 98765 and the multiplier 43210, what is the product? Ans. 4267635650
(70) I planted 20 rows of potatoes, of 30 in each row; how many potatoes will they produce, supposing 7 to each root? Ans. 4200
(71) If a boy can point 16 thousand pins in an hour, how many can he do in 6 days, supposing him to work at them 9 hours each day?

Ans. 864,000
(72) How many miles will a person walk in a year, at the rate of 15 miles per day?

Ans. 5475
(73) How much will a person spend in 7 years, at the rate of 10 s . per day? Ans. $25550 \mathrm{~s} .=£ 1277$ 10s.
(74) What is the product of 49 times 12 , multiplied by 25 times 11 ?

Ans. 161700
(75) Multiply 12 dozen-dozen by half a dozen-dozen.

Ans. 124416
(76) In an army consisting of 189 battalions, each 4.50 men, how many effective soldiers?

Ans. 85050
(77) What is the product of one hundred millions, multiplied by one hundred thousand? Ans. 10000000000000
(78) If 52 walnuts will fill a quart, how many will fill a bushel containing 32 quarts? Ans. 1664 walnuts
(79) A gentleman at his decease had 19 sons and daughters, and left his whole property equally among them; when divided, the portion of each was $9999 \dot{l}_{\text {. }}$; what was the sum left?

Ans. $189981 l$.
(80) A gentleman gave to his daughter, as her marriage portion, a scrutoire in which were 9 drawers, in each drawer were 4 divisions, and in each division 100 sorereigns; what was her fortune?

Ans. 36001.

## SIMPLE DIVISION.

BY Division, we find how often one number is contained in another of the same denomination: this is a short method of performing subtraction. It consists of three parts :-

The Dividend, or number to be divided;
The Divisor, or number by which you divide ; and
The Quotient, or number arising from the divisor.

## I. When the divisor does not exceed 12.

Rude. Draw a curve, and write the divisor on the lefthand of the dividend ; then consider how many times the divisor is contained in the first figure or figures of the dividend, and set the quotient under it; and for every unit remaining after subtraction carry ten to the next figure of the dividend.

Proof. Multiply the quotient by the divisor, and to the product add the remainder, if any; the product will be equal to the dividend, if the work is right.

II. When the divisor consists of several fiyures. Rule 1. Draw a curve line on the right and left of the iividend, and write the divisor on the left.
2. Find how many times the divisor is contamed in as many figures of the dividend as are just necessary, and place the number on the right for a quotient.
3. Multiply the divisor by this quotient figure, and having subtracted the product from the above mentioned figures of the dividend, bring down the next figure of the dividend, or more if necessary, to the right of the remainder.
4. Divide the remainder, so increased, by the divisor, as before, for the second figure of the quotient; observing if it goes 0 times, to put a cipher, and bring down another figure to the remainder.
5. Proceed with this result as with the former, and so on till all the figures of the dividend are brought down.

Proof. As before.

|  | Examples. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| (16) | $\underset{65}{65)}{ }_{6}^{123456( }$ | $\begin{array}{r} 1899 \\ 65 \end{array}$ |  | $\begin{gathered} 543) 7653927( \\ 543 \end{gathered}$ | $\begin{array}{r} 14095 \\ 543 \end{array}$ |
|  | 584 | 9495 |  | 2223 | 42285 |
|  | 520 | 11394 |  | 2172 | 56380 |
|  |  | 21 |  |  | 70475 |
|  | 645 |  |  | 5192 | 342 |
|  | 585 | 123456 | Proof: | . 4887 |  |
|  | 606 |  |  | 3057 | 7653927 |
|  | 585 |  |  | 2715 |  |
|  | 21 |  |  | 342 |  |
| (18) | ) 8731047 | $\div 37$ | (19) | $3917253 \div$ |  |
| (20) | 2526074 | $\div 139$ | (21) | $12768423 \div$ | 543 |
| (22) | ) 48408825 | $\div 425$ | (23) | $68304137 \div$ |  |
| (24) | ) 12345678 | $\div 7304$ | (25) | $56932073 \div$ | 9531 |

III. When ciphers are annexed to the divisor.

Rule. Cut off the ciphers from the divisor, and the same number of figures from the right hand of the dividend; then divide the remaining figures of the dividend by the remaining part of the divisor, and the result will be the answer. To the remainder, if any, join those figures of the dividend which were first cut off, and set the whole over the divisor, for the fractional part.

IV. When the divisor is the product of two or more numbers.

Rule. Divide the given number by one of those parts, and the quotient thus arising by another, and so on; and the last result will be the answer required.

The rem. $=\overline{1 \times 6}+2=8$. The rem. $101=\overline{1 \times 6}+53 \times 9+2$
The Tutor will now teach his pupil how to value the remainders, viz. by $\times$ the last remainder by the preceding divisor, and to that product, add the first remainder, \&c.

| (36) $47321952 \div 16$ | (37) $17304275 \div 28$ |
| :--- | :--- |
| (38) $12347164 \div 36$ | (39) $36924634 \div 42$ |
| (40) $57132063 \div 63$ | (41) $71285951 \div 84$ |

V. What is often called the Italian Method should sometimes be taught, which is, to omit putting down the figures resulting from multiplying the quotient with the divisor.

With this mode of operation, the first two long division sums, page 15 , will stand thus-

| $(42)$ | $65) 123456$ |  |
| :---: | :---: | :---: |
| 584 | $(1899$ | $(43)$ |
| 645 | $543) 7653927$ | 2223 |
| 606 | 5192 |  |
| 21 | 3057 |  |
|  |  | 342 |

As every Tutor knows this method, when the scholars have gained more proficiency in arithmetic they may return and work the preceding sums by it, under his instruction.

## MISCELLANEOUS QUESTIONS.

(44) If 1664 walnuts will fill a bushel which contains 32 quarts, how many will there be to a quart? Ans. 52
(45) If I planted 2520 potatoes in 84 equal rows, how many were set in each row?

Ans. 30
(46) If the quotient be 49 times 12 , and the dividend be 161700, what is the divisor?

Ans. 275
(47) Divide 12 dozen-dozen by half a dozen-dozen? Ans. 24
(48) Divide $10,000,000,000,000$ by one hundred millions?

Ans. 100,000
(49) If a person walks 5475 miles in a year, how many miles is that per day? Ans. 15
(50) When the dividend is 4267635650 , and the quotient is 98765 , what is the divisor? Ans. 43210
(51) If the earth's distance from the sun be $95,000,000$ miles, and a ray of light pass from the sun to us in 8 minutes, at what rate does it fly per minute? Ans. 11,875,000 miles
(52) If there are 4768 nuts in a bushel, how many are there in a quart of 32 to the bushel ?

Ans. 149
(53) A merchant cleared $38556 l$. in 21 years; in what proportion is that per year?
(54) What is the quotient of 533453376 divided by 123456 ?

Ans. 4321
(55) A privateer of 284 men took a prize worth 269801. what was each man's share?

Ans. 951.
(56) Suppose a gentleman in 33 years to lay by $12045 l$.; how much is that on an average per year? Ane. $365 \%$.
(57) The railroads of England are estimated at 8000 miles in length, the whole costing $300,000,000 l$.; how much did each mile cost.

Ans. 37,500l.
(58) The number of young trees in even rows amounts to 50960 , there were 26 rows; I lemand how many trees in each row?

Ans. 1960
(59) Suppose a gentleman to leave $189,981 l$. equally among his 19 sons and daughters; I require the portion of each ?

Ans. 99991.
(60) Divide 10 times 48 by 10 times eight and forty?

Ans. 4
(61) If those who live upon the equator, are carried by the earth's diurnal motion 25,000 miles in 24 hours, what is the movement per hour?

Ans. $1041 \frac{1}{2}$ 年
(62) Suppose the earth to move in its orbit at the rate of 72,000 miles in an hour (which is something greater than the truth), what would be its rate every moment $\$$ Ans. 20 milcs

## COMPOUND ADDITION.

COMPOUND Addition is a method of collecting several numbers of different denominations into one sum.
Rule 1. Place the numbers, so that those of the same denomination may stand directly under each other, and draw a line below them.
2. Add the numbers in the lowest denomination together, and find how many units of the next higher denomination are contained in their sum.
3. Set down the remainder, and carry the units to the next higher denomination, which add up as before, and so on to the end.

Proof. The method of proof is the same as in simple addition.

## OF MONEY

| 4 Farthing. | 4 Farthings make 1 Penny, |
| :---: | :---: |
| $\frac{1}{2}$ Halfpenny. | 12 Pence |
| Three Farthing | 20 Shilling | Farthings.

$$
\begin{aligned}
& { }_{48}^{48} \equiv 12 \stackrel{1}{=} \stackrel{\text { Penny. }}{1} \text { Shilling. } \\
& 960=240=20=1 \text { Pound. }
\end{aligned}
$$

N.B.-A Moidore, 27s.-A Sovereign, 20s. -A Guinea, 21s.-A Mark, 3s. 4d.-An Angel, 10s.-A Noble, 6is. 8d.-A Crown, 5s.-Half Crown, 28. $6 d$.


## TROY WEIGHT.

24 Grains ( $g r$. ) . . . make 1 Pennyweight dwts.
20 Pennyweights . . . . 1 Ounce . . oz.
12 Ounces . . . . . . 1 Pound . . lb.

|  |
| :---: |
| ${ }_{24}=1$ Pennyweight. |
| $20=$ |
|  |  |

By this weight, gold, silver, jewels, and precious stones, are weighed It is also used in ascertaining the strength of liquors; and most other things of a fine or costly nature.

## AVOIRDUPOIS WEIGHT.

16 Drams (dr.) . . . make 1 Ounce . . . oz.
16 Ounces . . . . . . 1 Pound . . .lb.
28 Pounds . . . . . . 1 Quarter . . . qr.
4 Quarters, or 112 lbs . . 1 Hund. Weight cwt.
20 Hundred Weight . . . 1 Ton . . . ton.
Drams.


Other Denominations in this Weight.

A Firkin of Butter . ll. $56 \mid$ A Stone of Iron Shot, $\quad l b$. Soap. . . 64 A Barrel of Anchovies . 30 —— Soap. . . 256 Raisins . . 112
A Fother of Lead cwt. 191
or Horseman's Wt. . 14
A Truss of Straw . . . 36 New Hay. . 60 Old Hay : . 56 36 Trusses . . . . a Load

WOOL WEIGHT.


## APOTHECARIES' WEIGHT.

20 Grains (gr.) . . . make 1 Scruple . sc. or 9
3 Scruples . . . . . 1 Dram . . $d r$. or 5
8 Drams . . . . . . . 1 Ounce . . oz. or $\overline{\bar{j}}$
12 Ounces . . . . . . 1 Pound . . lb. or lt


The Apothecaries mix their medicines by this weight; but they buy and sell their commodities by Avoirdupois Weight.

The pound and ounce in this weight are the same as those in Troy Weight, but the smaller divisions are different.

## CLO'TH MEASURE.

${ }_{2}^{1}$ Inches . . . . make 1 Nail . . . . . $n l$.
4 Nails . . . . . . . 1 Quarter of a Yard $q r$.
3 Quarters. . . . . . 1 Flemish Eli . . F. E.
4 Quarters. . . . . . 1 Yard . . . . yd.
5 Quarters. . . . . . 1 English Ell . . E. E.
6 Quarters. . . . . . 1 French Ell. . . Fr. E
Inches


## LONG MEASURE.

3 Barley-corns (b. c.) . . 1 Inch . . . . .in.
12 Inches. . . . . . 1 Foot . . . . . ft.
3 Feet . . . . . . . 1 Yard. . . . . yd.
© Feet or 2 yards . . . . 1 Fathom . . . . fath
${ }_{2}^{2}$ Yards . . . . . . . 1 Rod,Pole, orPerch r. p.
40 Poles . . . . . . . 1 Furlong . . . fur.
8 Furlongs . . . . . . 1 Mile . . . . . mi.
3 Miles . : . . . . 1 League . . . . lea.


## Barley C.



Note. 4 inches make a hand; used only in measuring the height of horses.-The origin of Long Measure is taken from a grain of Barley, three of which, full-sized, make an inch.

## SQUARE or LAND MEASURE.



By this measure, all things that have length and breadth are measured; as land, paving, plastering, roofing, tiling, flooring, plumbing, glazing, \&c. Land is measured by a chain, called Gunter's Chain, which is 4 poles, or 22 yards, or 66 feet long; and consists of 100 links. Also 10 of these chains in length, and one in breadth, make an acre.

## CUBIC or SOLID MEASURE.

1728 Cubic Inches . . . . . . . 1 Cubic Foot
27 Cubic Feet . . . . . . . 1 Cubic Yard
$\left.\begin{array}{l}40 \text { Feet of rough timber, or } \\ 50 \text { Feet of hewn ditto . . }\end{array}\right\}$. . 1 Load or Ton
42 Cubic Feet . . . . . . . 1 Ton of Shipping.
By this measure, stone, timber, and all works that have length, nreadth, and thickness, are measured

## WINE MEASURE.



A tun of Wine used to be reckoned about 18 cwt . Avoirdupois, the wine gallon containing 231 cubic inches. By this measure all kinds of spirits, as well as cider, mead, vinegar, oil, honey, \&c., were méasuren previously to the 1st of Jan. 1826.
N.B. The Pipe varies in different wines - thus Claret has 126 gallor old measure ; Madeira, 110; Vidonia, 120 ; Sherry, 130; Port, 138 Lisbon, 140 gallons, \&c.

## ALE and BEER MEASURE.



| $\stackrel{\text { Pints }}{2}=1$ Quart |  |  |
| :---: | :---: | :---: |
|  |  |  |
| 72 | $36=$ | = 1 Firkin |
| $144=$ | $72=18$ | $=2=1$ Kilderkin |
| $288=14$ | $44=36$ | $=4=2=1$ Barrel |
| $432=2$ | $216=54$ | 二 $6=3=1 \frac{1}{2}=1$ Hogshead |
| $576=238$ | $238=72$ | $=8=4=2=1 \frac{1}{2}=1$ Puncheon |
| $864=43$ | $432=108$ | $=12=6=3=2=1 \frac{1}{2}=1$ Butt. |

[^0]
## DRY MEASURE.

| 2 Pints (pi.) | 1 Quart | $q t$. |
| :---: | :---: | :---: |
| 2 Quarts | 1 Pottle | pot. |
| 2 Pottles | 1 Gallon | gal. |
| 2 Gallons | 1 Peck | $p k$. |
| 4 Pecks | 1 Bushel | bu. |
| 4 Bushels. | 1 Coomb | co |
| 2 Coombs, | 1 Quarter | $q r$. |
| 4. Quarters | 1 Chaldron | $c h$. |
| 5 Quarters | 1 Wey or L | wey. |
| 2 Weys | 1 Last | $l a$. |

Pints


This measure is applied to all dry goods; as Corn, Seeds, Roots, Salt, Coals, \&c.
N.B. In the purchase of Coals, 3 bushels are 1 sack, and 12 sacks, or 36 bushels, 1 chaldron.

## TIME.




To know the days in each month, observe : Thirty days hath September, April, June, and November, February hath tiventy-eight alone ; all the rest have thirty-one, Except in Leap Year, at which time, February's days are trenty-nine.

## EXAMPLES in ADDITION of MONEY.

(I) $\left.\begin{array}{rrr}£ & s . & d . \\ 24 & 4 & 7 \\ 15 & 7 & 3 \\ 42 & 5 & 6 \\ 37 & 2 & 5 \\ 15 & 9 & 8 \\ 73 & 6 & 4 \\ \hline 207 & 15 & 9 \\ \hline 183 & 11 & 2 \\ \hline 207 & 15 & 9\end{array}\right]$

(5) | $\boldsymbol{7}$ | s. | d. |
| :---: | :---: | :---: |
| 44 | 3 | 7 |
| 44 | 4 | 3 |
| 73 | 7 | 8 |
| 26 | 2 | 2 |
| 94 | 6 | 9 |
| 57 | 5 | 2 |
| 67 | 4 | 3 |



(17) \begin{tabular}{lrl}
792 \& 4 \& $7 \frac{1}{4}$ <br>
484 \& 7 \& $4 \frac{1}{2}$ <br>
176 \& 13 \& $2 \frac{3}{4}$ <br>
568 \& 17 \& $1 \frac{1}{2}$ <br>
251 \& 12 \& $6 \frac{1}{4}$ <br>
640 \& 18 \& $9 \frac{3}{4}$ <br>
\hline

 

714 \& 12 \& $7 \frac{1}{4}$ <br>
268 \& 14 \& 1 <br>
314 \& 11 \& $4 \frac{3}{4}$ <br>
672 \& 16 \& $6 \frac{1}{2}$ <br>
485 \& 19 \& 2 <br>
141 \& 13 \& $3 \frac{3}{4}$ <br>
\hline
\end{tabular}

$\begin{array}{lll} & \text { (18) } & \text { £. } \\ 93 & 16 & 10\end{array}$
(19)
£ s. d.
£ s. d.
(20) $\begin{array}{rrr}27 & 13 & 4 \frac{1}{4} \\ 53 & 9 & 1\end{array}$

| $\boldsymbol{f}$ | s. | d. |
| ---: | ---: | ---: |
| 12 | 13 | 11 |
| 34 | 5 | $7 \frac{1}{2}$ |
| 56 | 7 | 3 |
| 78 | 19 | 8 |
| 90 | 1 | 4 |
| 87 | 14 | 7 |
|  |  |  |

(21)
$\boldsymbol{£}$ -
(22)
£ s.d. $\begin{array}{rrr}41 & 7 & 4 \\ 35 & 11 & 7\end{array}$ $78 \quad 14 \quad 9$ $1416 \quad 6 \frac{9}{4}$
$\begin{array}{llr}62 & 19 & 11 \frac{1}{4} \\ 27 & 17 & 3 \frac{1}{2}\end{array}$ $\begin{array}{lll}53 & 9 & 1 \\ 29 & 8 & 3\end{array}$ $\begin{array}{rrr}16 & 3 & 7 \frac{3}{4} \\ 91 & 17 & 6 \frac{1}{4}\end{array}$ $35 \quad 15 \quad 2$
$\qquad$

| 37 | 4 | 8 |
| ---: | ---: | ---: |
| 15 | 3 | $3 \frac{1}{2}$ |
| 61 | 7 | $7 \frac{1}{4}$ |
| 46 | 12 | $11 \frac{3}{4}$ |
| 82 | 13 | $5 \frac{1}{4}$ |

$\qquad$
(23)
£ s.d.
£ s.d

| 147 | 13 | $7 \frac{1}{4}$ | $(24)$ | 714 | 16 | $8 \frac{1}{4}$ |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| 216 | 19 | $4 \frac{1}{2}$ | 241 | 18 | 3 |  |
| 371 | 12 | $3 \frac{1}{4}$ | 376 | 13 | $11 \frac{3}{4}$ |  |
| 498 | 4 | $6 \frac{3}{4}$ | 662 | 19 | $4 \frac{1}{2}$ |  |
| 137 | 13 | $5 \frac{1}{2}$ | 927 | 17 | $2 \frac{1}{2}$ |  |
| 582 | 17 | $8 \frac{1}{4}$ |  | 153 | 15 | $7 \frac{3}{4}$ |

$\qquad$


Of Weights and measures.

## Troy Weight.

lbs. oz. dwts.
(25) $11 \begin{array}{lll}11 & 19\end{array}$

| 10 | 6 | 5 |
| ---: | ---: | ---: |
| 8 | 4 | 11 |
| 9 | 2 | 12 |
| 7 | 3 | 8 |
| 5 | 7 | 13 |
| 53 | 0 | 8 |

oz. dwts. gra.

| (26) 6 | 16 | 10 |
| :---: | :---: | :---: |
| 8 | 10 | 18 |
| 5 | 5 | 16 |
| 3 | 15 | 12 |
| 9 | 14 | 9 |
| 2 | 3 | 7 |

lbs.oz.dwts.
oz. dwts. gra.
(27)

| 5 | 9 | 13 |
| ---: | ---: | ---: |
| 6 | 7 | 6 |
| 8 | 3 | 15 |
| 7 | 8 | 7 |
| 3 | 11 | 9 |
| 6 | 10 | 4 |

(28) $3 \quad 11 \quad 15$
$\begin{array}{lrr}3 & 11 & 15 \\ 4 & 5 & 3\end{array}$
$\begin{array}{lll}6 & 13 & 10\end{array}$
$\begin{array}{ll}2 & 19\end{array}$

I'ables of Weights, $\S c$.
Apothecaries' Weight.

Ibs. oz. dra.

| 6 | 10 | 7 |
| ---: | ---: | ---: |
| 8 | 5 | 6 |
| 4 | 8 | 4 |
| 5 | 11 | 5 |
| 6 | 9 | 2 |
| 9 | 7 | 3 |
| 42 | 5 | 3 |

oz. dra. scr

| 5 | 5 | 1 |
| :--- | :--- | :--- |
| 4 | 3 | 2 |
| 2 | 6 | 0 |
| 6 | 4 | 2 |
| 3 | 2 | 0 |
| 7 | 7 | 1 |

$\qquad$

Cloth Measure.
yds. qrs. nls.
E.E. qrs. nls.


| 10 | 4 | 3 |
| ---: | ---: | ---: |
| 16 | 3 | 0 |
| 14 | 0 | 2 |
| 12 | 2 | 3 |
| 7 | 2 | 2 |
| 8 | 1 | 0 |

(39)
F.E. qrs. nls.

(40)
qrs. nls. in.


Long Measure.
mls. fur. po.
(41) $10 \quad 7 \quad 10$

| 16 | 3 | 8 |
| ---: | ---: | ---: |
| 12 | 6 | 9 |
| 15 | 4 | 16 |
| 20 | 2 | 13 |
| 19 | 7 | 39 |
| 95 | 7 | 15 |

lea. mls. fur.
(42) $18 \quad 2 \quad 1$

| 17 | 1 | 1 |
| :--- | :--- | :--- |
| 13 | 0 | 5 |
| 16 | 1 | 6 |
| 72 | 2 | 7 |
| 16 | 1 | 4 | (43) yds. feet. in.


| 27 | 1 | 6 |
| :--- | ---: | ---: |
| 32 | 0 | 8 |
| 45 | 1 | 11 |
| 61 | 2 | 10 |
| 12 | 1 | 9 | (44)

feet in. bar.
(44) $11 \quad 3 \quad 1$

| 3 | 5 | 0 |
| ---: | ---: | ---: |
| 24 | 7 | 2 |
| 3 | 9 | 0 |
| 70 | 8 | 2 |
| 10 | 4 | 1 |

$\qquad$


Land Measure.
ac. r. po. ac. r. po.
(46)
$\begin{array}{rrr}16 & 3 & 19 \\ 12 & 0 & 7\end{array}$
(47)

| ac. | r. | po. |
| :---: | :---: | :---: |
| 8 | 1 | 15 |
| 9 | 2 | 10 |
| 7 | 3 | 16 |
| 1 | 3 | 13 |
| 2 | 2 | 20 |
| 6 | 1 | 30 |

(48)
$\begin{array}{llr}\text { ac. } & \text { r. } & \text { po. } \\ 9 & 0 & 9 \\ 8 & 2 & 7 \\ 7 & 1 & 8 \\ 5 & 1 & 6 \\ 3 & 3 & 10 \\ 6 & 2 & 5\end{array}$

## Wine Measure.

| pip. hhds. gal. |  |  | tunshbds.gal. |  |  | hhds. gal. qts. |  |  | gal. qts. pts. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (49) 10 | 1 | 8 | (50) 16 | 1 | 12 | (51) 3 | 11 |  | (52) 9 | 1 | 1 |
| 6 | 0 | 9 | 24 | 2 | 10 | 2 | 5 | 2 | 7 | 2 | 0 |
| 8 | 1 | 10 | 36 | 0 | 11 | 4 | 7 | 0 | 5 | 0 | 1 |
| 12 | 1 | 16 | 18 | 3 | 14 | 6 | 9 | 3 | 10 | 3 | 1 |
| 16 | 0 | 20 | 17 | 2 | 29 | 5 | 16 | 2 | 8 | 2 | 0 |
| 8 | 0 | 18 | 9 | 1 | 30 | 4 | 20 | 1 | 9 | 0 | 1 |
| 62 | 0 | 18 |  |  |  |  |  |  |  |  |  |

## Ale and Beer Measure.

| hhds. gal.qts. |  |  | bar. fir. gal. |  |  |  | fir. gal. pts. |  |  |  | bts. hhds.gal |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ) 7 | 16 | , | (54) | 8 | 3 | 8 | (55) | 16 | 8 | 7 | (56) 3 | 1 | 30 |
| 10 | 7 | 0 |  | 9 | 1 | 7 |  | 21 | 7 | 2 | 2 | 0 | 16 |
| 15 | 9 | 2 |  | 7 | 0 | 5 |  | 34 | 5 | 5 | 7 | 1 | 35 |
| 24 | 14 | 1 |  | 6 | 1 | 6 |  | 18 | 4 | 6 | 8 | 1 | 10 |
| 8 | 21 | 0 |  | 5 | 2 | 4 |  | 27 | 8 | 3 | 9 | 1 | 8 |
| 9 | 35 | 3 |  | 10 | 3 | 2 |  | 16 | 2 | 4 | 5 | 0 | 4 |
| 74 | 50 | 1 |  |  |  |  |  |  |  |  |  |  |  |

## Dry Mreasure.

| cha. bus. pks. |  |  | qrs. bus. pks. |  |  | bus. pks. gal. |  |  |  | las. we. qts. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (57) 31 | 12 | 3 | (58) 10 | 7 | 3 | (59) | 6 | 1 |  | (60) |  | 1 | 4 |
| 21 | 18 | 1 | 11 | 0 | 1 |  | 5 | 2 | 0 |  | 2 | 0 | 2 |
| 35 | 13 | 2 | 15 | 5 | 0 |  | 4 | 3 | 0 |  | 9 | 0 | 3 |
| 42 | 14 | 0 | 8 | 6 | 2 |  | 3 | 0 | 1 |  | 6 | 1 | 0 |
| 17 | 10 | 2 | 7 | 3 | 1 |  | 2 | 2 | 1 |  | 5 | 1 | 2 |
| 21 | 35 | 3 | 9 | 0 | 3 |  | 1 | 1 | 1 |  | 4 | 0 | 4 |
| 169 | 32 | 3 |  |  |  |  |  |  |  |  |  |  |  |

Time.

| yrs. mo. wks. |  |  | mo. wks. da. |  |  | wks. da. ho. |  |  |  | ho. min. sec. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 61) 6 | 3 | 2 | (62) 11 | 2 | 6 | (63) | 6 | 6 | 18 | (64) 5 | 30 | 11 |
| 8 | 4 | 3 | 13 | 3 | 5 |  | 8 | 5 | 6 | 6 | 45 | 18 |
| 9 | 12 | 1 | 21 | 1 | 4 |  | 9 | 0 | 23 | 3 | 59 | 20 |
| 7 | 7 | 2 | 6 | 2 | 3 |  | 7 | 4 | 12 | 2 | 16 | 31 |
| 5 | 12 | 1 | 5 | 3 | 5 |  | 8 | 3 | 14 | 7 | 28 | 59 |
| 4 | 8 | 3 | 4 | 1 | 6 |  | 5 | 2 | 20 | 8 | 19 | 12 |
| 42 | 10 | 0 |  |  |  |  |  |  |  |  |  |  |

## MISCELLANEOUS QUESTIONS.

(65) Suppose the rent of my house 100l. per annum; poor's rates, $15 l .10 s$.; window and house tax, $12 l .15 s$; other taxes and rates, 10l. $5 s$.; what is the whole sum?

Ans. 138l. 10s.
(66) A gentleman's steward received for rents of A. 2102. 6 s. ; of B. 169l. 17s. ; of C. 150l. 15s. ; of D. 260l. 12s. ; of E. 300l. 10s.; and of F. 75l. 16s. $6 d$. ; what was the whole sum? Ans. 1167l. 16s. 6d.
(67) In taking an account of debts owing to me, I find that Mr. W. owes me 16l. 17 s . $8 \frac{1}{4} d$. ; Mr. X. 27l. 15s. $3 \frac{1}{2} d$. ; Mr. Y. 111l.; Mr. Z. 77l. 17s. 9d.; and there are other small sums amounting to $35 l .12 s .3 \frac{3}{2} d$.; what is the whole sum due to me?

Ans. 269l. 3s. $0 \frac{1}{2} d$.
(68) Paid the carrier for the tollowing freights; viz. hops, 12 cwt. 2 qrs. 10 lb .; wool, 5 cwt. 2 qrs.; teas, 1 cwt. 2 qrs. 14 lb .; sugars, 10 cwt .1 qr .10 lb .; and salt, weighing 2 qrs. 21 lb . ; for how much weight was he paid?

Ans. 30 cwt. 2 grs. 27 lb.
(69) Just received 4 parcels of cloth-in the first parcel, 150 yds. 3 qrs. 2 nls.; in the second, 120 yds. 1 qr. 1 nl. ; in the third, 99 yds ; and in the fourth, $305 \mathrm{yds}$.3 qrs ; how many yards in the 4 parcels? Ans. 675 yds. 3 qrs. 3 nls.
(70) Paid the following bills for the repairs of my house, the mason's, $7 l .3 s .6 d$. ; the bricklayer's, $9 l .8 s .7 d$. ; the carpenter's, 12l. 13s. 10d.; and the painter's, 15l. 15s.; what did the whole of the repairs cost me?

Ans. 45l. 0s. $11 d$.
(71) The measurement of my Leasows' estate is as follows, viz. the site of the house, garden, and fold, 1 acre 3 roods 20 poles; the great orchard, 12 acres 2 roods 12 poles; the little close, 4 acres 3 roods; the arable land, 30 acres 1 rood 19 poles; the meadow land, 53 acres 2 roods, 30 poles; and the wood lands, 5 acres 2 roods; how many acres in the whole?

Ans. 108 acres 3 roods 1 pole
(72) A farmer sold at market, wheat to the amount of 181. 6s. 4d.; barley, 12l. 6s.; beans, 9l. 8s. 9d.; oats, 13l. 15 s .3 d. ; and turnip seed, 10l. 18s. $4 d$.; what was the whole amount?

Ans. 64l. 14s. 8d.
(73) Bought goods at Birmingham to the amount of $5607.15 s .6 d$. ; paid packing and porterage, 1 ll .10 s. ; carriage, vi. $6 s .8 d$. ; expenses of journey, $3 l .8 s .6 d$. ; what did the yoods stand me in?

Ans. 568l. 0s. 8d.

## COMPOÜND SUBTRACTION.

COMPOUND SUBTRACTION is the method of finding the difference between any two given numbers of different denominations.

Rule 1st. Place the less number under the greater, so that the parts which are of the same denomination may stand directly under each other; then beginning at the right hand, subtract each number in the lower line from that above it, and set down the remainder.

2 nd . When any of the lower numbers are greater than the upper, increase the upper number by as many as make one of the next higher denomination, from which take the lower number; set down the difference, and carry one to the next number in the lower line, which subtract from that above it, in the same manner as before.

Proof. As in integers.
Examples.

|  | £. | s. | $d$. |  |
| :--- | ---: | ---: | ---: | ---: |
| From | (1) | 12 | 9 | $6 \frac{1}{2}$ |
| Take | 8 | 5 | $4 \frac{1}{4}$ |  |
| Remains | 4 | 4 | $2 \frac{1}{4}$ |  |
|  |  |  |  |  |
| Proof | 12 | 9 | $6 \frac{1}{2}$ |  |


| £. | s. | d. |  |
| ---: | ---: | ---: | ---: |
| (2) | 27 | 12 | $9 \frac{3}{4}$ |
| 13 | 4 | $3 \frac{1}{4}$ |  |
| 14 | 8 | $6 \frac{1}{2}$ |  |
| 27 | 12 | $9 \frac{3}{4}$ |  |


| f. | 8. | $d$. |
| :---: | :---: | :---: |
| 126 | 17 | $8 \frac{1}{2}$ |
| 113 | 12 | $3 \frac{4}{4}$ |





$$
\begin{array}{rrrl} 
& £ & 8 . & d . \\
i & 10\rangle & 345 & 2 \\
4 & 4 \\
& 186 & 12 & S_{\frac{1}{2}}
\end{array}
$$

|  |  |  |
| :---: | :---: | :---: |
| (11) | s. | $\boldsymbol{d}$. |
| 483 | 16 | $5 \frac{1}{2}$ |
| 297 | 8 | $10 \frac{8}{4}$ |


|  | £ | $\boldsymbol{s}$. |
| :---: | :---: | :---: |
| (12) | $\boldsymbol{d}$ |  |
| 247 | 3 | 4 |
| 185 | 17 | 88 |


$\xlongequal{\underline{-}}$


(17) | $\boldsymbol{f}$ | $s$. | $d$ |
| :---: | :---: | :---: |
| 10 | 10 | 1 |
| 9 | 10 | $1 \frac{1}{4}$ |

| $\boldsymbol{E}$ | $\boldsymbol{8}$. | $\boldsymbol{d}$. |
| :---: | :---: | :---: |
| 8 | 0 | $0 \frac{1}{4}$ |
| 2 | 0 | $0 \frac{1}{2}$ |

(19)

| $\boldsymbol{f}$ | 8. | $d$. |
| :---: | :---: | :---: |
| 15 | 15 | $0 \frac{4}{4}$ |
|  | 15 | $0 \frac{4}{4}$ |


| (20) | s. | $d$. |
| ---: | ---: | ---: |
| 7 | $\boldsymbol{7}$ | $7 \frac{1}{2}$ |
| 4 | 9 | 9 |

$\qquad$




## Of WEIGHTS and MEASURES.

## Troy Weight.

| lbs. oz.dwts. |  |  |  | oz. dwts. gra. |  |  |  | lbs. oz.dwts. |  |  |  | oz. dwts. grich |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 30 | 7 |  | (24) | 12 | 7. | 16 | (25) | 15 | 8 |  | (26) | 8 | 13 | 9 |
| 9 | 8 | 12 |  | 5 | 10 | 18 |  | 10 | 11 | 4 |  | 7 | 17 | 0 |
| 20 | 10 | 16 |  |  |  |  |  |  |  |  |  |  |  |  |

(23) $\begin{array}{rrrrrrrr}30 & 7 & 8 \\ 9 & 8 & 12\end{array}$
$\begin{array}{ccccccc}20 & 10 & 16\end{array}$

Avoirdupois Weight
tons cwts. qr. cwts. qr. lbs. lbs. oz. dra. cwts. qr. lbs. $\begin{array}{rrrrrrrrrrrrrr}(27) & 13 & 7 & 2 & (28) & 17 & 1 & 17 & (29) & 25 & 3 & 12 & (30) & 5 \\ 8 & 12 & 3 & 7 & 1 & 27 & 16 & 11 & 5 & & 4 & 2 & 20\end{array}$ $414 \quad 3$

## Apothecaries Weight.

lbs. oz. da.
(31)
oz. dra. scr. lbs. oz. dra.
dis. scr. gr.

| 13 | 5 | 6 |
| :---: | ---: | ---: |
| 0 | 8 | 7 |
| 12 | 8 | 7 |

(32)

| 9 | 7 | 1 |
| :--- | :--- | :--- |
| 5 | 2 | 2 |

(33) $\begin{array}{ccc}9 & 3 & 4 \\ 6 & 6 & 1\end{array}$
(34)
$12 \quad 2 \quad 15$

$\begin{array}{lll}5 & 0 & 17\end{array}$

Cloth Measure.

(38)

| rs. | nils. | in. |
| :--- | :--- | :--- |
| 8 | 1 | $1 \frac{1}{2}$ |
| 7 | 2 | $0 \frac{1}{4}$ |


| 8 | 1 | 3 |
| :--- | :--- | :--- |
| 8 | 1 | 2 |

$=-$ $\qquad$
Long Measure.
mils. fur. po.
(39) $24 \quad 3 \quad 7$

| 17 | 5 | 29 |
| :---: | :---: | :---: |
| 6 | 5 | 18 |

lea.mls. fur.

(40) | 19 | 2 | 5 |
| ---: | ---: | ---: |
| 9 | 0 | 7 |

(41)
$\bar{\square}$
Land Measure.
(43) $24 \begin{gathered}\text { ac. } \\ 24 \\ 2\end{gathered} \quad$ po.

| 5 | 1 | 30 |
| ---: | ---: | ---: |
| 19 | 0 | 30 |

(44)
ac. r. po.
(45)

| 8 | 0 | 3 |
| :--- | :--- | :--- |

Wine Measure.
pip.hhd.gal.

| 24 | 1 | 18 |
| :--- | :--- | :--- |


| 12 | 0 | 10 |
| ---: | ---: | ---: |
| 12 | 1 | 8 |

$\begin{array}{r}1218 \\ \hline\end{array}$
hhd. gal. qts. (51) $12 \quad 11 \quad 2$

| 7 | 24 | 3 |
| ---: | ---: | ---: |
| 4 | 40 | 3 |

(48) tuns hhd.gal.


Ale and Beer Measure. bar. fir. gal. fir. gal. pts.

| (52) | 16 | 2 | 5 | $(53)$ | 19 | 5 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

$\begin{array}{lll}9 & 3 & 2\end{array}$
$\qquad$
ac. r. po.
$\begin{array}{lll}18 & 1 & 12 \\ 10 & 2 & 18\end{array}$
(46)
ac. r. po.
$\begin{array}{lll}12 & 3 & 16\end{array}$ $\begin{array}{lll}2 & 3 & 27\end{array}$

(50) $36 \underset{2}{\text { gal. }} \underset{1}{\text { ts. }}$ pts. $\begin{array}{lll}29 \quad 3 & 0\end{array}$


Dry Measure.
qrs.bus.pks. bus.pks.gals.
las.wys.qrs. (55) $15 \quad 16 \quad 3$

| 8 | 25 | 0 |
| :--- | :--- | :--- |
| 6 | 27 | 3 |

$\begin{array}{ccccc}\text { (56) } & 18 & 0 & 1 & (57) \\ 5 & 4 & 2 & & \end{array}$
$\begin{array}{rrr}13 & 1 & 0 \\ 7 & 2 & 1\end{array}$
(58) $11 \begin{array}{rrr}1 & 3 \\ 7 & 0 & 4\end{array}$

Time.

yrs.mo.wk3.

(59) | 12 | 12 | 1 |
| ---: | ---: | ---: |
| 7 | 5 | 3 |

| mo.wks.dys. |  |  |  |
| :---: | :---: | :---: | :---: |
| (60) | 2 | 0 | 2 |
| . | 1 | 3 | 6 |

(61) | 3 | 6 | 11 |
| :---: | :---: | :---: |
| 2 | 0 | 23 |

(62)
ho. mi. sec.
(6) $23 \quad 59 \quad 29$ $11 \quad 10 \quad 59$

## MISCELLANEOUS QUESTIONS.

(63) From 100l. take 99l. 19s. $11 \frac{3}{4} d$., what remains? Ans. 0l. 0s. 0¢d.
(64) Take 146l. 11s. $9 \frac{1}{4} d$. from $150 l$. Ans. $3 l .8$. $8.2 \frac{3}{4} d$.
(65) Subtract $372 l$. 12 s . $8 \frac{3}{4} d$. from $423 l$. 11 s. $7 \frac{1}{2} d$. Ans. 50l. 18s. $10 \frac{3}{4} d$.
(66) How much does 50 guineas exceed $25 l$. 10s. $6 \frac{1}{2} d$. ? Ans. 26l. 19s. $5 \frac{1}{2} d$.
(67) What is the difference between $30 l$. and 19 guineas? Ans. 10l. 1 s.
(68) If I have a bill to pay of $7 l .17 \mathrm{~s} .6 \mathrm{~d}$., and I deliver a 10l. bank-note for that purpose, what change ought I to receive?

Ans. 2l. 2s. $6 d$.
(69) A person sends a note of $20 l$. to discharge a bill, and receives in change $4 l .14 s .6 d$. , what was the bill?

Ans. 15l. 5s. $6 d$.
(70) A servant's wages are 12 guineas per year, and having received in part $7 l$. 19 s .6 d ., what remains due?

Ans. 4l. 12s. 6d.
(71) Borrowed of my friend 50l., and paid in part 37l. 5 s. $8 d$. , how much remains to pay? Ans. 12l. 14s. $4 d$.
(72) For my estate, which is 500 l . per year, I pay rates and taxes to the amount of 56l., what is my clear income?

Ans. $444 l$.
(73) Bought 24 yards of muslin, out of which I sold two dresses of 8 yds. 2 qrs. 2 nls. each; what quantity have I left?

Ans. 6 yds. 3 qrs.
(74) The great bell at Oxford weighs 7 tons 11 cwt. 3 qrs. 4 lb ., and that at St. Paul's, 5 tons 2 cwt .1 qr .22 lb .; how much does the former in weight exceed the latter?

Ans. 2 tons 9 cwt .1 qr .10 lb.
(75) A youth has served 5 yrs. 3 mo .2 wks. 5 days of his 7 years apprenticeship, how much longer has he yet to serve? Ans. 1 yr. 9 mo. 1 wk. 2 days
(76) Borrowed of A. B. 2000l., and paid at 3 different times 500l. each, and at another time 265l., what remains due?

Ans. 2351.
(77) Between the towns A. and B. there are two roads, the one measures 16 miles 2 furlongs 10 poles, and the other 14 miles 7 furlongs 39 poles, what is the difference?

$$
\text { Ans. } 1 \text { mile } 2 \text { furlongs } 11 \text { poles }
$$

(78) Purchased 3 pipes 46 galls. of wine, and sold 1 pipe and 120 galls. (allowing 136 gallons to the pipe); I demand the quantity that remains?

$$
\text { Ans. } 1 \text { sipe } 62 \text { galls. }
$$

## COMPOUND MULTIPLICATION.

COMPOUND MULTIPLICATION is the method of finding what any given number, of different denominations, will amount to, when repeated any proposed number of times.
I. When the multiplier does not exceed 12.

Rule. Set the-multiplier under the lowest denomination of the multiplicand ; multiply separately each figure of the multiplicand by the multiplier, and carry the several products, as they occur, to the next higher denomination. Set down the several remainders, and carry the integers to the next product; with which proceed as before.

Examples.

(12) 2 lbs. at $5 s .6 d$. per lb.
(13) 3 yds . at $4 s .10 \mathrm{~d}$. per yd .
(14) 4 ells at $6 s .2 d$. per ell.
(15) 5 pair at $3 s .9 d$. per pair.
(16) 6 doz. at $8 s .3 d$. per doz.
(17) 7 hhds.at $14 s .6 d$. prhhd.
(18) 8 lbs . at 12 s .9 d . per lb.
(19) 9 cwt at 13 s 1 d . pr.cwt.
(20) 5 tons at $1 l .4 s .6 d$. per ton.
(21) 6 hhds. at $2 l .3 s .4 d$. per hogshead.
(22) 7 gals. at $5 l .2 s .4 d$. per gallon.
(23) 8 qrs. at 1l. 6s. 8d. per quarter.
(24) 9 bushels at $1 l .1 s .9 d$. per bushel.
(25) 10 lbs . at $2 l .11 \mathrm{~s} .8 \mathrm{~d}$. per lb.
(26) 11 dozens at $3 l .13 \mathrm{~s} .9 \mathrm{~d}$. per dozen.
(27) 12 cwt. at $5 l .16 \mathrm{~s} .11 \mathrm{~d}$ per cwt.
II. If the multiplier exceeds 12, multiply by any two numbers which, multiplied together, will make the same number.
(28) 16 lbs . at 7 s .6 d . per lb. (29) 24 ells at $3 l .4 \mathrm{~s} .8 \mathrm{~d}$. per ell.

| 110 | 0 |
| :---: | :---: | :---: |
|  | 4 |
|  | $0 \quad 0$ |

3
$\begin{aligned} & 9140 \\ & 8\end{aligned}$
77120
(30) 16 bushels of barley, at 10 s .6 d . per bushel ?

Ans. 8l. 8s. 0d.
(31) 18 yards of satin, at $12 s .8 \frac{1}{2} \mathrm{~d}$. per yard?

Ans. 11l. 8s. 9d.
(32) 20 gallons of ale, at $2 s .6 d$. per gallon?

Ans. 2l. 10s. 0 d .
(33) 32 lbs. of tea, at 8 s .6 d. per lb? Ans. 13l. 12s. 0 d .
(34) 35 bushels of oats, at 5 s .6 d . per bushel?

Ans. 97. 12s. 6d.
(35) 36 ells of Holland, at $5 s$. $10 \frac{3}{4} d$. per ell?

Ans. 10l. 12s. 3d.
(36) 48 gallons of porter, at $1 s .8 d$. per gallon?

Ans. 4l. 0s. 0d.
(37) 60 reams of paper, at $2 l .6 s$. per ream?

Ans. 138l. 0s. 0d.
(38) 72 ells of dowlas, at $2 s .3 \frac{3}{2} d$. per ell? Ans. $8 l .6 s .6 d$. (39) 84 lbs . of candles, at $1 \mathrm{~s} .1 \frac{3}{4} d$. per lb. ? Ans. $4 l$. $16 \mathrm{~s} .3 d$. (40) 96 qrs . of barley, at $4 l .14 \mathrm{~s} .6 \mathrm{~d}$. per qr.?

Ans. 453l. 12s. 0d.
(41) 100 lbs . of butter, at $1 s .9 \frac{1}{2} d$. per lb.?

Ans. 8l. 19s. 2d.
(42) 1.08 cwt . of cheese, at $3 l .19 \mathrm{~s} .6 \mathrm{~d}$. per cwt.

Ans. 429l. 6s. 0d.
(43) 120 pair of shoes, at $9 s .6 d$. per pair? Ans. $57 l .0 s .0 d$.
(44) 121 lbs . of tobacco, at $5 s$. $11 \frac{1}{2} d$. per. lb .?

Ans. $36 l .0$ s. $11 \frac{1}{2} d$.
(45) 132 qrs. of wheat, at $5 l .7 s$. per quarter?

Ans. 706l. 4s. 0d.
(46) 144 yards of cloth, at $3 s .9 \frac{1}{2} d$. per yard?

Ans. 27l. 6s. 0d.
III. If no two numbers can be found whose product will be equal to the given quantity, multiply, as before, by the numbers that come nearest to it; to this product add that of the first line multiplied by the quantity remaining; the sum of these will give the answer.

When the quantity of $\frac{1}{4}, \frac{1}{2}$, or $\frac{3}{4}$, or any other fractiona. parts are required, take parts of the given price, and add to the former work; or multiply by the upper figure, and divide by the under.
(47) 26 yds . at $5 s .8 \frac{1}{2} d$. per yd. (48) $29 \frac{3}{4} \mathrm{lbs}$ at $4 l .8 s .6 d$. per lb.

| $18{ }^{6} \quad \begin{aligned} & 6 \frac{1}{2}=5 \\ & \end{aligned}$ |  |  |
| :---: | :---: | :---: |
|  | 2 | $8 \frac{1}{2}=25$ |
|  | 5 | $8 \frac{1}{2}=1$ |
|  | 8 | $5=20$ |


(49) 29 firkins, at $1 l .7 s .9 \mathrm{~d}$. per firkin? Ans. $40 l .4 s .9 \mathrm{~d}$. (50) 31 yards, at 11 s .10 d . per yard? Ans. $18 l .6 s .10 \mathrm{~d}$. (51) 34 ells, at $10 s .4 \frac{1}{2} d$. per ell? Ans. 17l. 12s. $9 d$. (52) 37 puncheons, at $9 l .8 s .6 d$. per puncheon?

Ans. 348l. 14s. 6d.
(53) 41 firkins, at $2 l .1 s .8 d$. per firkin? Ans. $85 l .8 s .4 d$.
(54) 43 yards, at $12 s .8 d$. per yard? Ans. 27l. $4 s .8 d$.
(55) 46 ells, at $16 s .4 \frac{1}{2} d$. per ell? Ans. $37 l .13 s 3 d$.
(56) 51 puncheons, at $11 \bar{l}$. 11 s . per puncheon?

Ans. 589l. 1s. 0d.
(57) $93 \frac{1}{4}$ butts, at $3 l .11 s .6 d$. per butt? Ans. $333 l .7$ s. $4 \frac{1}{2} d$.
(58) $99 \frac{1}{2}$ acres, at $3 l .19 s$. per acre? Ans. 393l. 0s. $6 d$.
(59) $103 \frac{3}{4}$ firkins, at $3 l .4 s$. per firkin? Ans. 332l. $0 s .0 d$.
(60) $111 \frac{3}{4}$ gallons, at $1 l .7 .6 d$. per gall.? Ans. $153 l .13 s .1 \frac{1}{2} d$.
(61) $124 \frac{1}{4}$ butts, at $4 l .6 s .8 d$. per butt? Ans. $538 l .8 s .4 d$.
(62) $135 \frac{1}{2}$ acres, at $4 l .10 \mathrm{~s}$. per acre? Ans. 609l. 15 s 0 d .
(63) $136 \frac{3}{4}$ firkins, at $4 l$, $8 s$. per firkin? Ans. 601l. 14s. $0 d$.
(64) $147 \frac{3}{4}$ gallons, at $1 l .12 \mathrm{~s} .6 \mathrm{~d}$. per gallon?

Ans. 240l. 1s. $10 \frac{1}{2} d$.

## Of WEIGHTS and MEASURES.

Troy and Apothecaries' Weight.
lbs. oz. dits.

Avoirdupois Weight.
tons. cwts. prs. cots. prs. lbs.
(69)


Cloth Measure.

mo. was. dys.
(89) yrs. mo. Wks. 90$) 23 \quad 3 \quad 6$ (91) wis. dys. ho. (2) ho. mi. sec.


## MISCELLANEOUS QUESTIONS.

(93) If 1 cwt . of cheese cost $2 l .4 s .6 \mathrm{~d}$. what will 36 cwt . cost ?

Ans. 80l. 2s.
(94) Bought 1 cwt . of tobacco for 16 guineas, I demand the worth of 48 cwt ? Ans. 806l. 8 s .
(95) Gave $2 l .5 s$. for 1 piece of cloth, I demand the worth of 48 pieces?

Ans. $108 l$.
(96) If a servant's wages be 7 s .9 d . per week, what is that per year?

Ans. 20l. 3s.
(97) Bought a gallon of wine for $13 s .9 \mathrm{~d}$., what will a pipe (containing 126 galls.) come to at that rate?

Ans. 86l. 12s. 6d.
(98) If I lay up half a guinea per day, what will it amount to in a year?

Ans. 191l. 12s. $6 d$.
(99) If 1 lb . of cheese cost $6 \frac{1}{2} d$. what will 1 hundred weight cost?

Ans. 37. 0s. $8 d$.
(100) Gave $11 s .6 d$. for a ream of paper, I deinand the price of 108 reams? Ans. 62l. $2 s$.
(101) If 1 ell cost $6 s .8 d$. what will 63 ells cost? Ans $21 l$.
(102) Bought 1000 gallons of oil at $9 s$. per gallon, what did it cost me? Ans. 450 l.
(103) Sold a quarter of wheat, at $9 s .11 d$. per bushel, what did I receive for the 8 bushels? Ans. $37.19 s .4 d$.
(104) What will 1 cwt. of sugar cost, at $11 \frac{1}{2} d$. per lb.?

Ans. 5l. 7s. $4 d$.
(105) If my income be $1 l .18 s .6 d$. per day, what is that per year?

Ans. 702l. 12s. 6 d .
(106) Bought 1500 feet of deal, at $11 d$. per foot, what did it cost me? Ans. 68l. 15s.
(107) Gave 25l. per acre for 200 acres of freehold land, what did the estate cost me? Ans. 50002.
(108) Suppose a persoị to clear by trade $392 l$. per year, on an average, for 50 years, what would be the amount? Ans. 19,600l.
(109) If a person travel, on an average, 12 miles per day, how many miles would he travel in seven years.* Ans. 30,660
(110) What is the weight of 6 bars of silver, each weighing 3 lb .10 oz .8 dwts. $16 \mathrm{gr} . ?$ Ans. 23 lb .2 oz .12 dwts.
(111) What does the painter charge for 1000 yards, who is paid $6 \frac{3}{t} d$. per square yard? Ans. 28l. 2 s .6 d .
(112) What sum was divided among 24 brothers and sisters, so that each had but $833 l .6 s .8 d$.? Ans. $20,000 l$.
(113) Bought 120 gallons of cider at $1 s .3 d$. per gallon, what did the whole cost me?

Ans. 7l. 10s.

## COMPOUND DIVISION.

COMPOUND DIVISION is the method of finding how often one given number is contained in another of different denominations.
I. When the divisor does not exceed 12.

Rule. Place the divisor on the left hand of the dividend. Divide the highest denomination of the dividend by the divisor, and write down the quotient; reduce the remainder, if any, into the next lower denomination, adding to it the number that stands under the same denomination of the dividend, which divide as before.

Proof. By compound multiplication.
Examples.

| $\underset{\text { (1) } 2)}{\stackrel{£}{46}}$ | 8. 8 | $\underset{6 \frac{1}{2}}{d .}$ | (2) 3$) 36$ | $\begin{gathered} s . \\ 12 \end{gathered}$ | ${ }_{9} .$ |  | $\begin{array}{cc} \mathscr{E} & s . \\ 84 & 16 \end{array}$ |  |  | $8 \frac{1}{4}!$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{lll}23 & 4 & 31\end{array}$ |  |  |  |  |  |  |  |  |  |  |
|  |  | 2 | 3 |  |  | 4 |  |  |  |  |
|  | 8 |  |  |  |  |  |  |  |  |  |
|  | s. | d. |  |  |  |  |  |  |  |  |
| (4) 5) 5 | 15 |  |  |  |  |  |  |  |  |  |
| $(7) 8) \stackrel{£}{9}$ | s.8 | $\sqrt{d_{\frac{1}{2}}(6 \text { over }}$ |  | (8) 9 ) 8 |  | $\text { (9) } 10$ |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | 3 | $6 \frac{3}{4}$ |  |  |  |  |  |  |  |  |

II. If the divisor exceeds 12, divide by any two numbers, which multiplied together, will make the same number.

Examples.
(10) Divide 248l.12s.8d.by 25 (11)Divide 275l.17s.7 $7 \frac{3}{4} d$. by 108.
5) 248128 ( 3 over $) 275177 \frac{3}{4}($
5) $\frac{4914 \quad 6 \frac{1}{4}(2 \text { over }}{91810 \frac{3}{4}}$
)
$\overline{\mathrm{ide} 186 l .10 \mathrm{~s} .6 d . \text { by 32. (13) Divide168l.14s.4d.by } 84}$
III. If the divisor cannot be exactly produced by small numbers, divide after the manner of long division.
(14) Divide 3967.12s.63 $d$. by 365 . (15) Divide 1000l. by 52. 365) 3961263 (1l.


52 ) 1000 ( $19 l$.

| 52 |
| :---: |
| 480 |
| 468 |
| 12 |
| 20 |


52) $80\left(\frac{1}{4}\right.$ 52

28
(16) Divide $4 l .11 s$. by 112 ? (17) Divide 62l. $9 s .6 d$. by 53 ? Ans. $9 \frac{3}{4} d$. Ans. $1 l .3 s .6 \frac{3}{4} d .-33$ (18) Divide 28l.19s.6d.by 78 ? (19) Divide $36 l .10 s .8 d$. by 67 ? Ans. 7 s . 5 d .-12.

Ans. 10 10 ${ }^{\frac{3}{1}} d .-31$ (20) Divide $381.11 s .6 d$.by 85 ? (21) Divide $112 l$. by 71 ? Ans. 9 s . $0 \frac{3}{4} d$ d- 57 . Ans. 1 ll .11 s. $6 \frac{1}{2} d .-26$ (22) Divide $124 l$. 10 s . by 87 ? (23) Divide 200l. by 105 ? Ans. 1 ll . 18 s . $1 d .-15$

Of Weights and Measures.
Troy Weight.


Apothecaries Weight.


(32) IO$)_{1}^{\mathrm{dr}_{1}}$
$\begin{array}{lrr}\mathrm{dr} & \text { sc } & \mathrm{gr} . \\ 11 & 2 & 12( \end{array}$


Cloth Measure.

(33) \begin{tabular}{c}

11) | yds. |
| :---: |
| (11 | <br>

\hline
\end{tabular}

## Long Measure.

lea. mi. fur.
3) $8 \quad 2 \quad 6(1$
(35)
yds. qrs. nls.
2 $18 \quad 1$
(34) 12) $14 \quad 2 \quad 3$ (
$\underset{\text { E. E. qrs. nls. }}{14} \underset{2}{ }$

(37) $4\left(\begin{array}{ll}9 & 6 \\ \end{array}\right.$


(38) 5 ft. | fin. | b.c. |
| ---: | ---: | ---: |

Land Measure.

$$
\begin{aligned}
& \text { ac. ro. po. } \\
& \text { (39) } \\
& \text { ac. ro. po. } \\
& \text { 6) } \begin{array}{c}
20 \quad 3 \quad 11(1 \\
\hline 3 \quad 1 \quad 35
\end{array}
\end{aligned}
$$

ac. ro. po.
(40) 7) $18 \quad 1 \quad 32($


Wine Measure.
tuns hhds gal.
(42) 9$) 24 \quad 3 \quad 21($
(43) hhds. gal. qts.
(41) 8) $\begin{array}{rlr}\text { ac. } & \text { ro. po. } \\ 0 & 29( \end{array}$

(3) 10) $36 \quad 2 \quad 3$ (
(44) 11 ) $12 \underset{2}{\text { gal. }} \underset{1}{\text { qts. }}$ pt.


Ale and Beer Measure.
butts hds. gal.
(45) 12 ) $18 \quad 0 \quad 12$ (

(46) 2) $16{ }_{8} \quad 3($
(47) $\underset{3}{ } \underset{6}{\text { fir. }}{ }_{6}^{\text {gal. }}$ qts.


Corn and Coal Measure.

(51) $7 \begin{array}{r}\text { yrs. mo. wks. } \\ \hline 17 \quad 0 \quad 0( \end{array}$
(49) 5) $60 \quad 30 \quad 3($

Time.
(52) 8$) 18 \quad 0 \quad 0($
(53) 9 ) $19 \quad 0 \quad 0($

## MISCELLANEOUS QUESTIONS.

(54) If 36 cwt . of cheese cost 80 l . 2 s . what will 1 cw : cost?

Ans. $2 l .4 s .6 d$
(55) Bought 48 cwt . of tobacco for 1081 l . 4 s . I demand the worth of 1 cwt ? Ans 22l. 10s. 6d
(56) Gave 108l. for 48 pieces of cloth; what is the value per piece?

Ans. $2 l 5 s$.
(57) If a servant's wages be 20l. 3s. per year, what is that per week? Ans. 7s. 9 d
(58) Bought a pipe of wine ( 126 gallons) for $86 l .12 s .6 d$ what is the worth of one gallon? Ans. 13 s .9 d .
(59) What must I lay up per day, to save $150 l$. per ann.? Ans. $8 s .2 \frac{1}{2} d .190$ rem.
(60) If 1 cwt . of cheese cost 3 l .0 s .8 d . what will 1 lb . cost? Ans. $6 \frac{1}{2} d$.
(61) Gave 62l. 2s. for 108 reams of paper, I demand the price per ream?

Ans. 11s. $6 d$.
(62) If 63 ells of Holland cost $21 l$. what will 1 ell cost? Ans. 6 s .8 d .
(63) What is oil per gallon, if 1000 gallons cost 4501.

$$
\text { Ans. } 9 s .
$$

(64) Sold wheat at $3 l .19 s .4 d$. per quarter, what is that per bushel?

Ans. 9s. $11 d$.
(65) What is sugar per lb . at $5 l .7 s .4 d$. per cwt.

Ans. $11 \frac{1}{2} d$.
(66) If my income be 700l. per year, what is it per day? Ans. 1l. 18s. $4 \frac{1}{4} d .-35$
(67) Bought 1500 feet of deal for 68l. 15s. what is the value per foot? Ans. $11 d$.
(68) Gave 50002 . for 200 acres of freehold land, what is the value per acre?

Ans. 257.
(69) Suppose a person trading, to clear 19,600l. in 50 years, I demand his yearly increase? Ans. $392 l$.
(70) If a person travel 4380 miles in a year, what is the average per day ?

Ans. 12 miles
(71) What does the painter charge per square yard, who is paid 28l. 2 s . 6 d . for 1000 yards?
(72) Divide $20,000 l$. equally among 24 brothers and sisters.
(73) Bought 120 gallons of cider for $7 i .10 s$ what is that per gallon?

Ans. 1 s .3 d .
(74) Sold 1 cwt . of tea for $32 l$. $4 s$. what did I charge per lb . 75 Ans. 5 Fs .9 d .
(75) What is wool per stone, if 77 stone cost $56 l .15 s .9 d$ ? $A n s$. 14s. $9 d$.

## BILLS OF PARCELS.

No. 1.
A Mercer's Bill.
Mr. John Jones, Jan. 1st, 1847.
Bought of Thomas Perry.
£. s. $d$.
4 Yards of Lawn ............ at $0 \quad 2 \quad 6$ per yard
12 Yards of Silk .............. at 0143 per yard
9 Yards of Cambric .......... at $0 \quad 5 \quad 2$ per yard
3 Yards of Velvet............ at 1 4 6 per yard
15 Yards of Brocade ......... at 0153 per yard
27 Yards of Lace ............ at 0122 per yard

No. 2.
Mr. Edwin Thomas, A Stationer’s Bill. Bought of James Dixon. £. $s$. $d$.
24 Reams of Demy......... at 2126 per ream
75 Reams of wore Post ... at 20 per ream
27 Reams of Crown ...... at 1130 per ream
13 Reams of Hot Pressed. at 230 per ream
52 Reams of Foolscap ... at 156 per ream
70 Reams of thin Post ... at 189 per ream

A Wine Mercifant's Bill.
Mr. Abraham Jeynes,
March 1st, 1847.
Bought of Henry Thomson.

$$
\text { £. s. } \quad d .
$$

10 Gallons of Sherry ......... at 0168 per gall.
7 Gallons of Oporto.......... at $013 \quad 6$ per gall.
13 Gallons of Claret ......... at 0120 per gall.
9 Gallons of Malaga......... at 0113 per gall.
4. Gallons of Lisbon ......... at 0146 per gall.

15 Gallons of Brandy ...... at 136 per gall.
No. 4. A Carpenter's Bill.
Mr. Jonathan Johnson,April 1st, 1847.
Bought of James Lawson.
s. $d$.
57 Feet of wainscot Sashes. at $010 \frac{1}{2}$ per foot
560 Feet of Ash ..... at 0 3 $\frac{1}{2}$ per foot
79 Cubic feet of Oak ...... at 4 2 per foot
136 Do. of framed Deal...... at 39 per foot95 Do. of Oak ............... at 5 6. per foot9 Men's labour,for 153 days at 49 per day
$£ 11517 \frac{1}{2}$
No. 5.A Grocer’s Bill.
Mr. Timothy Wall,
May 1st, 1847.Bought of Eliza Saunders.
$s . d$.
3 lbs . of superfine sugar ..... at 10 per lb.
1b. of ..... at 74 per lb.
lb. of London Soap ..... at 011 per lb.
3 lbs. of Mould Candles. ..... at 010 per lb.
7 lbs. of Carolina Rice ..... at 05 per 1 b .
£0 15 ..... 4 $\frac{1}{2}$
No. 6.A Hosier's Bill.
Mr. Eginton,Juǐ 1st, 1847.Bought of Mark Rawson.
s. $d$.
16 Pair of Stockings ..... at 46 per pair
9 Ditto of Worsted ..... at $5 \quad 3$ per pair
8 Ditto of Thread ..... at 310 per pair
12 Ditio of Men's Silk ..... at 150 per pair
6 Ditto of Cotton ..... at

## REDUCTION.

REDUCTION is the method of converting numbers from one name or denomination, to another, without altering their value. It is divided into Reduction Descending, and Reduction Ascending.
I. When the numbers are to be reduced from a greater denomination to a less, it is called Reduction descending, and is performed by multiplication.

Rule. Multiply the given number by as many of the less denomination as make one of the greater.
II. When the numbers are to be brought from a less denomination to a greater, it is called Reduction Ascending, and is performed by division.

Rule. Divide the given number by as many of the less denomination as make one of the next greater.
N. B. Ascending and descending sums are proofs to each other.

## REDUCTION DESCENDING.

Examples.
(1) Reduce 36l. 12. $4 \frac{1}{4} d$. into shillings, pence, farthings.

| $\frac{20}{732}$ shillings | Proof | 45153 |
| :---: | ---: | ---: |
| $\frac{12}{8788}$ pence | 12 | $\frac{3788 \frac{1}{4}}{4}$ |
| $\frac{4}{35153}$ farthings. | 2,0 | $\frac{73,24 \frac{1}{4} d .}{36124 \frac{1}{4}}$ |

(2) Bring 30l. 1 s. $1 \frac{1}{4} d$. into farthings? Ans. 28853 qrs.
(3) In 100l. 19s $11 \frac{3}{4} d$. how many farth.? Ans. 96959 qrs
(4) How many farth. in 111l. 11s. $11 \frac{3}{4} d$ ? ? Ans. 107135 qrs
(5) In 472.12 s . 10 d . how many farthings? Ans. 45736 qrs.
(6) In 3456 shillings how many farthings? Ans. 165888 qrs.
(7) How many pence and half-pence are there in $48 l .12 \mathrm{~s} .2 \frac{1}{2} \mathrm{~d} . ?$

(8) Reduce 76l. 16 s .8 d . into pence ? Ans. 18440 d .
(9) In 430l. 11s. 11d. how many half-pence? Ans. 206686
(10) In 197. how many pence and half-pence $\ddagger$ Ans. 4560-9120
(11) Reduce $76 l .0 s .0 \frac{1}{2} d$. into half-pence? Ans. $36481 \mathrm{~h} . \mathrm{p}$.
(12) Reduce $365 l .8 s$. to half-pence?

Ans. 175392
(13) In 136 guineas, how many shillings, pence, and farthings?

(14) Reduce 769 guineas into shillings, pence, and farthings. Ans. $16149 s .-193788 d .-775152 f$. (15) In 128 guineas, $9 s .6 d$., how many farthings?

Ans. 129480
(16) Bring 72 guineas and $12 s .6 d$. into sixpences.

Ans. 3049
(17) In 186 marks, each 13s. 4d., how many groats?

Ans. 7440
18) Reduce 738 half-guineas into quarter-guineas and pence.

Ans. 1476 qr. g.-92988d.
(19) Bring 4325 guineas into seven-shilling pieces and sixpences. Ans. 12975 pieces- 181650 sixp.
(20) In $84 l$. and a crown, how many crowns, half-crowns, sixpences, and twopences?
84l. 5 s. or 1 cr.
$\frac{4}{337}$ crowns.
$\frac{2}{674}$ half-crowns.
$\frac{5}{3370}$ sixpences.
$\frac{3}{10110}$ twopences.

| Proof, 3 | $\frac{10110}{5}$ |
| ---: | ---: |
| 2 | $\frac{3374}{}$ |
| 4 | $\frac{674}{337}$ |
|  | $84 l .58$. |

(21) In $120 l .10 \mathrm{~s}$. how many crowns and pence? Ans. 482 crowns- 28920 pence
(22) In 56l. $2 s .6 d$. how many half-crowns and sixences? Ans. 449 half-crowns- 2245 sixpences
(23) Reduce 27l. and a crown into shillings and threepences? Ans. 545 shillings- 2180 threepences
(24) In 360 crowns, how many sixpences and half-pence? Ans. 3600 sixpences- 43200 half-pence
(25) Bring 100 half-crowns into threepences and farthings. Ans. 1000 threepences- 12000 farthings
(26) How many sixpences in $85 l$. 12 s. 6 d .? Ans. 3425 six.

## REDUCTION ASCENDING.

(27) In 36459 farthings, how many pence, shillings, and pounds.

|  | farthings |  | £. | 3. $d$. |
| :---: | :---: | :---: | :---: | :---: |
| 4 | 36459 | Proof, | 37 |  |
| 12 | 9114 $\frac{5}{\frac{5}{4}}$ |  | 759 |  |
|  |  |  | 12 |  |
| 2,0 | 75,9 6 $\frac{3}{4}$ |  | $\overline{9114}$ |  |
|  | $£ 37196 \frac{3}{4}$ |  | 4 |  |

(28) In 321457 farthings, how many pence, shillings, and pounds? Ans. $80364 d .-6697 s .-334 l$. 17s. $0 \frac{1}{4} d$.
(29) Reduce 100003 farth. into £'s. Ans. 104l. 3s. $4 \frac{3}{4} d$.
(30) Bring 21120 pence into shillings and $£$ 's.

$$
\text { Ans. } 1760 s .-88 l .
$$

(31) Change 4320 half-pence into sixpences and $£$ 's.

Ans. 360 sixpencos- $9 l$.
(32) How many crowns and $£$ 's in 63840 pence.

Ans. 1064 crowns-266l.
(33) In 9840 groats, how many shillings and $£$ 's?
Ans. 3280s.-164l.
(34) Change 241920 farthings into pence, threepences and guineas.

| $84\left\{\begin{array}{c} 7 \\ 12 \end{array}\right.$ | 241920 farthings | Proof, ${ }_{84}^{240}$ guineas |
| :---: | :---: | :---: |
|  | 60480 pence | $\overline{960}$ |
|  |  | 1920 |
|  | 20160 threepences | $\overline{20160}$ |
|  | 2880 | 3 |
|  |  | 60480 |
|  | 240 guineas | 4 |
|  |  | 241920 farthings |

(35) In 36288 half-pence, how many threepences and guineas? Ans. 6048 threepences- 72 guineas.
(36) In 368172 pence, how many groats and guineas? Ans. 92043 gr.- 1461 guin.
(37) Bring 48960 half-pence into sixpences and seven-shilling-pieces. Ans. 4080 sixpences- 291 pieces $3 s$. over.
(38) In 15246 twopences, how many seven-shillings-pieces and guineas? Ans. 363 pieces 121 guin.
(39) Change 2268 groats into shillings and guineas.

Ans. 756s.-36 guineas
(40) Bring 3024 threepences into quarter guineas and guineas.

Ans. 144 qr.-quin.- 36 guin.

## ASCENDING and DESCENDING.

(41) In 1050l. how many guiueas?

1050
20
21) 21000

Ans. 1000 guincas
Proof 1000
$2,0 \longdiv { 2 1 0 0 , 0 }$
(42) Change 840l. into guineas? Ans. 800 guineas
(43) Bring 8000 guineas into pounds? Ans. 8400 pounds
(44) In 80 moidores (each $27 s$.), how many £'s?

Ans. 1087.
(45) How many moidores in 324l.? Ans. 240 moidores
(46) Change $182 l$. into seven-shilling-pieces. Ans. 520
(47) In 18 pieces of 36 shillings each, how many moidores of 27 s . each? Ans. 24 moidores
(48) In 4200l. how many crowns, sixpences, half-guineas, and guineas?

(49) Bring 2800 guineas into half-guineas, sixpences, and crowns ? Ans. $5600 \mathrm{h}$. g. -117600 six.- 11760 cr .
(50) In 36l. 15s. how many sixpences, half-crowns, and crowns?

Ans. 1470 six.- 294 h. c.- 147 cro.
(51) In 888 quarter-guineas, how many pence and seven-shilling-pieces? Ans. 55944d.-666 seven-shil. pieces
(52) In 1000 guineas how many crowns? Ans. 4200 cr.
(53) Change 420 crowns into guineas. Ans. 100 guin.
(54) In 90 six-and-thirty shillings how many half-crowns and pounds? Ans. 1296 h. c. $-162 l$.
(55) In 780 nobles, how many groats, shillings, crowns, and pounds?

$$
\begin{aligned}
& 780 \\
& 20 \\
& \text { groats }
\end{aligned}=1 \text { noble }
$$

| 3 | $\frac{1560}{500}$ groats |
| :--- | :--- |
| 4 | $\frac{520}{1040}$ shillings |
| crowns |  |


(56) In 1364 guineas, how many groats, pence, and sevenshilling. pieces?

Ans. 85932 gro.-343728d.-4092 seven-shill. pieces.
(57) How many French francs, or livres of $10 d$. each, are there in 1207.?

Ans. 2880 F. fr.
(58) In 30 marks, each $13 s .4 d$., how many pounds?

Ans. 200.
(59) Change 2268 groats into threepences?

Ans. 3024 threepences
(60) How many six-and-thirties in 30l. 12s.? Ans. 17 six.
(61) In 24 moidores of $27 s$. each, how many pieces of 36 . ench.

Ans. 18 pieces
Troy Weight.
(62) In 3 lb .6 oz. 9 dwt. 2 gr . of gold, how many grains ? lb. oz. dut. gr.

$$
\begin{array}{lllll}
3 & 6 & 9 & 2
\end{array}
$$

$\frac{12}{42}$
$\frac{20}{849}$
$\frac{24}{3398}$
$\frac{1698}{2 \cup 378}$

| Proof, * 24 | $\frac{20378}{} 2 \mathrm{gra}$. |
| ---: | :--- | :--- |
| 20 | $\frac{849}{42} 9 \mathrm{dwts}$. |
| 12 | $\frac{3 \mathrm{lb} .6 \mathrm{oz} .2 \mathrm{dw} .2 \mathrm{~g} .}{}$. | $\left\{\begin{array}{l}\text { * The pupil may divide by } 24 \text { in Long } \\ \text { Division, or by two figures in Short Division } \\ \text {-as by } 4 \text { and } 6 \text {, or by } 3 \text { and } 8 \text {. }\end{array}\right.$

(63) Reduce 130 lb .10 oz . to penny-weights and grains. Ans. 31400 dwts. 753600 gra.
(64) How many grains of gold are there in a cup weighing 8 oz. 4 dwts.?

Ans. 3936 gra.
(65) Bought 7 ingots of silver, each containing 22 lb .8 oz . 10 dwts. how many grains?

Ans. 915600 gra.
(66) How many pounds Troy, in 6530 penny-weights?

Ans. 27 lb. \% oz. 10 duts.
Avoirdupois Weight.
(57) How many lbs. are there in 75 tons 12 cwt. 3 qrs. f tons
75
cut.
12 ${ }_{3}^{q r s .}$


Ans. $\overline{69429}$
(68) In 146 tons, how many quarters and lbs?

Ans. 11680 qrs.- 327040 lbs
(69) How many quarters in 111 tons 11 cwt.? A. 8924 qre
(70) Reduce 12 lbs .11 oz .10 dr . into drams. $A .3258 \mathrm{dra}$ (71) In 6 tons 0 cwt. 3 qrs. how many lbs.? Ans. $13524 l b s$.
(72) How many lbs. are there in 98765 drams?

Ans. 385 lb .12 oz .13 dra.
(73) In 36540 drams, how many lbs. and quarters?

Ans. 142 lbs . or 5 grs. 2 lbs .11 oz .12 dra.

## Apothecaries' Weight.

(74) Reduce 3 lb .4 oz .6 dr .1 sc .17 gr . into grains?

| $l b$. | $o z$. | $d r$. | $s c$. | $g r$. |
| ---: | :---: | :---: | :---: | :---: |
| 3 | 4 | 6 | 1 | 17 |
| 12 |  |  |  |  |
| 40 |  |  |  |  |
| 8 |  |  |  |  |
| 326 |  |  |  |  |
| $\frac{3}{979}$ |  |  |  |  |
| 20 |  |  |  |  |

Ans. 19597 grains.
(75) How many grains of rhubarb are there in 37 lb .2 oz . 7 dr. 2 sc. 12 gr ?

Ans. 214552 gr .
(76) How many scruples are there in 321 lb .5 oz .2 dr . 2 scr. of opium?

Ans 92576 scr.
(77) In 1 lb .1 oz. 1 dr . of Ipecacuhana, how many drams? Ans. 105 dra.
(78) In 40320 grains, how many scruples, drams, ounces, and pounds? Ans. $2016 \mathrm{scr} .-672 \mathrm{dr} .-84 \mathrm{oz} .-7 \mathrm{lb}$.
(79) In 120960 grains, how many ounces? Ans. 252 oz.
(80) How many ounces and lbs. in 3456 scruples?

Ans. 144 oz.-12 lb.
Cloth ATeasure.
(81) In 36 yds. 3 qrs. 3 nls. how many nai?. and inches? $\begin{array}{ccc}y d s . & \text { qrs. } & \text { nls. } \\ 36 & 3\end{array}$
(82) How many yards in 11616 nails? Ans. 726 yds.
(83) In 365 Eng. ells 2 qrs. 3 nls. how many nails?

Ans. 7311 nls.
(84) In 5008 nails, how mayy yards? Ans. 313 yds.
(85) In 2000 nails, how many ells English? Ans. 100 E.E.

Long Measure.
(86) In 1760 yards, how many inches and barley-corns? 1760 36
63360
3

| 3 | 190080 |  |
| :---: | :---: | :---: |
| 36 | 63 | 1760 yards |
|  | 36 |  |
|  | 273, \&c |  |

(87) How many barley-corns will reach 200 miles?

Ans. 38016000 b.c. (88) In 876 miles, how many yards and feet?

Ans. $1541760 \mathrm{yds} .-4625280$ feet.
(89) In 18 miles 5 fur. 16 poles, how many yards?

Ans. 32868 yds.
(90) In 792000 feet, how many leagues? Ans. 50 leagues
(91) How many furlongs in 158400 feet? Ans. 240 fur.
(92) In 95040 poles, how many leagues? Ans. 99 lea.
(93) How often will a wheel 16 feet in circumference turn sound in 15 miles?

Ans. 4950 times

## Land Measure.

(94) In 1069 acres, how many square roods, perches, and yards?


| 304 |  |
| ---: | ---: | ---: |
| 4 | 5173960 |
| 4 | 4 |
| 121 | $20695840($ |
| 4,0 | 17104,0 |
| 4 | 4276 |

(95) In 2831 acres, how many yards? Ans. 13702040 yds.
(96) How many perches are there in 736 ac. 3 ro. 12 po.? Ans. 117892 perches
(97) Bring 75 acres, 2 roods, and 30 perches, into yards. Ans. $360327 \frac{1}{2} y d s$.
(98) In 6272640 square inches, how many square yards? Ans. 4840 yds.
(99) How many square inches in 36 square yards?

Ans. 46656 inch.

Wine, Ale, and Beer MLeasure.
(100) In 12 pipes 36 gal. of wine, how many pints?


Ans. 12384 pints.
(101) In 5 tuns 1 hhd. 18 gal. how many quarts?

Ans. 5364 qts.
(102) In 765 butts of beer, how many pints? $A \cdot 660960 p$.
(103) Reduce 79 hhds. to quarts. Ans. 17064 qts.
(104) In 6912 qts. of ale, how many hhds.? Ans. 32 hhds.
(105) How many kilderkins of 18 gals. each, are there in 2880 pints?

Ans. 20 kild.
Dry Measure.
(106) In 36 bus. 3 pks. 1 gal. of wheat, how many gallons and quarts?

| 36 bus. 3 pks. 1 gal. <br> 4 | $\begin{gathered} \text { Proof. } \\ 4 \mid 1180 \end{gathered}$ |
| :---: | :---: |
| $\overline{147}$ pecks. | - 20 |
|  | 295 |
| $\underset{4}{295}$ gallons | $4 \widetilde{147}^{1 \text { gal. }}$ |
| $\overline{1180}$ quarts | 36 bus. 3 |

(107) In 12 weys 3 qrs. 6 bus. of barley, how many bus. and pecks? Ans. 510 bus .-2040 pks.
(108) How many weys and bushels, in 72 lasts?

Ans. 144 weys- 5760 bus.
(109) In 33 bus. 3 pks. of oats, how many quarts and pints? Ans. 1080 qts.-2160 pts.
(110) How many barleycorns will fill a bushel, supposing 9210 to fill a pint? Ans. 589440
(111) In 71680 quarts, how many weys and lasts?

Ans. 56 weys- 28 lasts
(112) How many quarters of corn in 10,000 gallons? Ans. 156 qrs. 2 bus.
Time.
(113) In one year consisting of 365 d .5 ho .48 min .49 see. how many seconds?

(114) In 63113858 seconds, how many days?

Ans. 730 da .11 ho .37 min .38 sec.
(115) How many days since the birth of Christ to Christmas 1856 ?

Ans. 677904
(116) How many days from May 1st till Nov. 1st?

Ans. 184 days
(117) From March 20th till September 29th, how manyhours?

Ans. 4623 hours
(118) If you are now ten years old, how many minutes and seconds have you lived? $A .5259600 \mathrm{~min} .-315576000 \mathrm{sec}$.

## PROPORTION,

## Or, THE RULE OF THREE,

Is so called, because by three numbers given we find a fourth; and it is either the Rule of Three Direct or Inverse.

## The RULE of THREE DIRECT

Teaches from three given numbers to find a fourth, which shall have the same ratio to the second, as the third has to the first.
Rule 1st. State the question; that is, place the numbers so that the first and third may he of the same name; and the second the same as the fourth number required.*

2nd. Bring the first and third numbers into the same denomination; and the second into the lowest name mentioned.

3rd. Multiply the second and third numbers together, and divide the product by the first; and the quotient will be the answer to the question, in the same denomination you left the second number in: which quotient may be then brought into any oiher denomination required.

The method of proof is by inverting the question.
Examples.
(1) If 7 yards of cloth cost $3 l$. 10 s . what will 65 yds. cost.?

|  | Proof |
| :---: | :---: |
| yds. £ s. yds. | yds. £ s. yds. |
| As $7: 310$ : ${ }^{65}$ | As $65: 3210:: 7$ |
| 20 | 20 |
| 70 | $\overline{650}$ |
| 65 | 7 |
| $74 \overline{550}$ | $65) \overline{4550}(70 s .=£ 310 s$ |
| 2,0 $\overline{65,0}$ | 455 |
| $\overline{£ 32} 10 \mathrm{~s}$. Ans. | 0 |

[^1](2) If 11 lb . of sugar cost $9 s .6 d$. what will 123 lb . cost?

Ans. $5 l$. $6 s$. $2 \frac{1}{2} d$. -10
(3) Bought 75 gallons of brandy for $65 l$. ; I demand the worth of 15 gallons? Ans. 137.
(4) If 9 ells of cloth cost $62.12 s$. what will 84 ells cost? Ans. 61l. 12 s .
(5) How much will 18 bushels of wheat cost, if 7 bushels are worth $3 l .4 s .6 d$ ?

Ans. 8 l . 5 s . $10 \frac{1}{4}$ d. -1
(6) What will 144 cwt. of cheese cost, if 9 cwt. be worth 23l. 6s. 6d.? Ans. 373l. $4 s$.
(7) If 24 lb . of soap cost $1 l .1 \mathrm{~s} .6 d$. , what will 112 lb . cost? Ans. 5l. 0s. $4 d$.
(8) How many yards can I procure for 10l. $8 s .4 d$. at the rate of $2 l .12 \mathrm{~s} .1 d_{\text {, or }} 7$ yards?

(9) If $3 l$. 10 s . will buy 14 yards, what will $32 l .10 \mathrm{~s}$. buy ? Ans. 130 yds.
(10) Bought 9 ells for $6 l$. 12 s . I demand how many ells 61l. 12s. will buy?

Ans. 84 ells
(11) How many hundred weight of sugar can I purchase for $206 l .4 s$. 3d. at $5 l .5 s .9 d$. per cwt.?

Ans. 39 cwt.
(12) How many tons of iron can I procure for 121l. $5 s .4 d$. at the rate of $212 l .4 s .4 d$. per 7 tons? Ans. 4 tons
(13) Gave 19 s . $6 d$. for 8 bushels of coals, how many can be bought for 11l. 14s.?

Ans. 96 bush.
(14) How many yards of silk ribbon can be purchased with $56 l$. at the rate of $3 s .4 d$. for 9 yards? Ans $3024 y d s$ :
(15) Sold $13 \frac{1}{2}$ yds. of velvet for $9 l$. $8 s$. , how much must $2 \frac{1}{4}$ yds. be soid for at the same rate?

(16) Purchased 7六 yards of broadcloth for $7 l .10 \mathrm{~s}$. what would $13 \frac{3}{4} \mathrm{yds}$. of the same piece be worth? Ans $132.15 s$.
(17) Sold $15 \frac{1}{2}$ bushels of wheat for $6 l .19 s .6 d$. , what were $22 \stackrel{\circ}{\square}$ bushels sold for? Ans. 10l. 4s. 9 d .
(18) What are $38 \frac{3}{4}$ yds. of cloth worth, if $46 \frac{1}{2}$ yds. be valued at $2 l .6 s .6 d$.? Ans. 1 ll . 18s. 9 d .
(19) If $7 \frac{3}{4}$ cwt. cost $3 l .7 s .6 d$. What will $54 \frac{1}{4} \mathrm{cwt}$. cost? Ans. 23l. 12s. $6 d$.
(20) Bought $27 \frac{3}{4}$ bushels of oats for $6 l .12 s .3 d$., what must $\perp$ sell $9 \frac{1}{4}$ bushels for at the same rate? Ans. $2 l .4 s .1 d$.
(21) What will $24 \frac{3}{8}$ yards cost, if $18 \frac{5}{8}$ yards are purchased for $2 l .6 \mathrm{~s}$.?

Ans. 3l. 0s. $2 \frac{1}{4} d .-99$
(22) If 10 bushels of wheat cost $4 l$. 15 s . how many quarters can I buy for 49l. $8 s$.?

(23) Sold 3 pecks of potatoes for $1 . s .9$ d. how many sacks of 2 bushels each, must I sell to receive $4 l .4 \mathrm{~s}$.? Ans. 18 sa ,
(24) How many pockets of hops of 2 cwt . each, can I buy for $382 l$. $8 s$. if 7 cwt . cost 47 l . 16 ss . ? Ans. 28 pock.
(25) How many casks of raisins, each 2 curt. 3 qrs., can be bought for 77l., if 3 grs. of a cwt. cost $2 l .2 s$. ? Ans. 10 casks
(26) Purchased 3 qrs. of a yard of Holland for $5 s .6 d$. , how many yards may be bought for $6 l .17 s .6 d . ? \quad$ Ans. $1.8 \frac{3}{4} \mathrm{yds}$.
(27) Laid out 10l. 16s. 8 d . in muslins, I demand the quantity of English ells purchased at the rate of $6 s .6 d$. for 3 qrs. of a yard?
(28) If 3 paces or common steps of a person be equal to 2 yds., how many yards will 180 of his paces make? $A .120 y d s$.
(29) If 12 oz . of pepper cost 2 s .6 d ., what must be paid for 1 cwt. 2 qrs.?

(30) If 7 oz . of gold be worth $35 l .2 s .6 d$. , what is the worth of 3 lb .8 oz .? Ans. 220l. 15s. $3 \frac{1}{2} d .-2$
(31) Bought 12 lb . of butter for $14 s .6 d$. ; I demand the worth of 1 cwt. 2 qrs. 7 lb .? Ans. 10l. 11s. $5 \frac{1}{2} d$.
(32). What will 12 dozen and 7 pair of stockings come to if 5 pair cost $1 l .12 s .6 d$.?

Ans. 49l. 1s. $6 d$.
(33) Sold 3 cwt .2 qrs. 18 lb . of cheese, at the rate of $18 s$. $6 d$. for 24 lb ., what did I sell it for? Ans. 15l. $16 s .0 \frac{1}{2} d$.
(34) Purchased 7 firkins and 5 gallons of porter for $5 l .13 s .4 d$., the value of 6 gallons is required ? Ans. $10 s$.
(35) Bought tallow at $3 s .8 d$. per stone of 8 lb ., what is the worth of 10 tons? Ans. 513l. 6s. 8d.
(36) If the carriage of 6 cwt. 2 qrs. 14 lb . cost 2 ll .19 s .6 d . what should be paid for 1 ton 19 cwt .3 qr . at the same rate? cwt. qr. lb. $£$ s. d. ton cut.qr.

| As 62 | $14: 219$ | $6: 11193$ | $742) 3178728$ | 12) 4284 |
| :---: | :---: | :---: | :---: | :---: |
| 4 | 20 | 20 | 2968 |  |
| $\overline{26}$ | 59 | $\overline{39}$ | 2107 | 2,0)35,7 |
| 28 | 12 | 4 | 1484 |  |
| 212 | $\overline{714}$ | 159 | 6232 |  |
| 53 |  | 28 | 5936 |  |
| $742 l$. |  | 1272 | 2968 |  |
|  |  | 318 | 2968 |  |
|  |  | $\stackrel{4452}{ }$ | . |  |
|  |  | 714 |  |  |

(37) If 11 cwt. 3 qrs. 15 lb . of butter cost $66 l .12 s ., 1$ demand the value of 2 cwt .3 qr .25 lb .? Ans. $16 \mathrm{l} .13 \mathrm{~s} .3 \mathrm{~d} .-3$
(38) Bought 3 tons 12 cwt. 3 qrs. of sugar for $236 l .9$ s. what is the worth of 1 cwt. 3 qrs. 12 lb .?

Ans. 6l. 0s. $8 \frac{1}{2} d .-4824 \mathrm{rem}$.
(39) If 7 oz .12 dwts . of gold be worth 34 l .10 s ., what is the value of 21 lb .11 oz .6 dwts ? Ans. $1195 l .4 s .10 \frac{1}{4} d .-104 \mathrm{r}$.
(40) What will 28 lb .8 oz . of honey cost, if 3 lb .8 oz . are purchased for $4 s .8 d$.?

Ans. $1 l .18 \mathrm{~s}$.
(41) I demand the worth of 7 yds .0 qr .3 nls. of cloth, if 35 yds. 3 qrs. 3 nls . be sold for $12 l .7 \mathrm{~s} .1 d$. Ans. $2 l .9 \mathrm{~s} .5 d$.
(42) If 4 oz .15 dwts . of silver plate cost $1 l .11 s .6 d$., what will 5 articles, each 3 oz .12 dwts. cost? A. $5 l .19 s .4 \frac{1}{4} d$. -65 r .
(43) How many dozen of table spoons can be manufactured from 57 lb .8 oz . of silver, each doz. weighing 22 oz .16 dwts .?

| $\begin{array}{cc} o z . & d w t . \\ 22 & 16 \\ 20 \end{array}$ | $\underset{1}{d o z .}$ | $\begin{array}{cc}  & l b . \\ : & 57 \\ 12 \end{array}$ | $\begin{gathered} o z . \\ 8 \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| 456 |  | $\begin{gathered} 692 \\ 20 \end{gathered}$ |  |
|  |  | $\text { 456) } \begin{gathered} 13840 \\ 1368 \end{gathered}$ | ( 30 doz: |
|  |  | 160 12 |  |
|  |  | $\begin{array}{r} 456) \\ 1920 \\ 1824 \end{array}$ | (4 spoons |
| oz. 4 spoons |  | 96 | rem. |

(44) If $31.6 s .2 \frac{1}{4} d$. will purchase 4 tons 9 cwt . of coals, what quantity will $267.9 s .6 d$. purchase? Ans. 35 tons 12 cwt .
(45) If $18 s .6 \frac{1}{4} d$. be the price of 5 qts . 1 pt. of wine, how much will 10l. $3 s .8 \frac{3}{4} d$. buy? Ans. 60 qts. 1 pt.
(46) Suppose a servant's wages to be $10 l .16 s$. for 42 wks. 6 days, how long will he be earning $3 l .12 \mathrm{~s}$. ? $A .14$ wks. 2 d .
(47) If I pay three half-crowns for 10 lbs . of butter, how much can I have for 9 crowns and $9 d$. ? Ans. 61 lbs.
(48) At a noble per week, how many months' board can I have for 17l. $6 s .8 d$.?

Ans. 13 months
(49) Gave $2 \frac{1}{2} d$. per lb . for useful articles of old iron, what weight did I buy for $25 l .16 \mathrm{~s} .8 d . ? \quad$ Ans. 22 cwt. $0 q r .16 \mathrm{lb}$.
(50) How many English ells can I procure for 360l. 16s. 8 d. th the rate of $6 s .8 d$. per yard ?

(51) How many yards can I procure for 5001.10 s., at the rate of 7 s .6 d . per Eng. ell? Ans. 1668 yds .1 qr .1 nl .- 30 rem.
(52) How many tons of iron can be procured for $841 l .6 s .8 d$. at 37l. 6s. 8d. per ton and half? Ans. 33 tons 16 cwt. 0 qrs. $8 l b$.
(53) How many cwt. of sugar at $5 l .5 \mathrm{~s} .9 \mathrm{~d}$. per cwit. can be purchased for 206l. 4 s . 3 d .? Ans. 39 cwt.
(54) If $15 s .8 d$. will purchase 1 yard, how many Flemish ells can be bought for $7 l .10 s$ ? Ans. 12 F..$E .2$ qrs. 1 nl.- - 36 rem.
(55) What quantity of hops can I purchase for 300l. at 6l. 10 s . 6 d . per cwt.? Ans. $45 \mathrm{cwt} .3 \mathrm{qrs} .25 \mathrm{lbs} .-666 \mathrm{rem}$.
(56) If $3 l$. 10 s . be paid a servant for 18 weeks' service, how long will he be earning 87.15 s . ? Ans. 45 weeks.
(57) If 7 pair of boots cost $12 l$. 16s. what will 12 dozen pair of similar articles come to ?

(58) Bought 10 doz. pair of silk stockings for 922 . what will half a dozen pair be worth? Ans. 4l. 12 s .
(59) Sold 12 doz. of wiue for $28 l .16 s$., what will 8 bottles of the same be worth? Ans. 1l. 12s.
(60) What will a score of oranges cost, if 50 dozens be sold for $3 l .15$ s. ? Ans. 2 s. $6 d$.
(61) If 35 yards of cloth will make 10 shirts, how many can be made out of 7 pieces, each 27 yards? Ans. 54 shirts
(62) I demand the value of 3 casks of raisins, each 2 cwt . 3 gr. 14 lb . at $4 l .14 \mathrm{~s} .6 d$. per cwt.? Ans. $40 \mathrm{l} .15 \mathrm{~s} .0 \frac{3}{4} d$.
(63) Bought 12 cwt of sugar for $481.15 s$. what is the worth of 8 casks, each 3 cwt. 3 qr. 7 lb . ? Ans. 123l. 18s. $1 \frac{1}{2} d$.
(64) If a servant's wages for 65 days come to $3 l .18 \mathrm{~s}$. what will be the amount of his wages for a year?

(65) If my rent and taxes amount to $5 s .7 \frac{3}{4} d$. per day, what will be the payment per year? Ans. 103l: Ós. $8 \frac{3}{4} d$.
( $\% 6$ ) If I pay my landlord 100l. per year, what is that per day? $\quad$ Ans. 5 s. $5 \frac{3}{4}$ d.- 5 rem .
(67) Suppose my housekeeping to amount to $6 l$. $17 s$ s, in 5 days, what will it cost me per year? Ans. 500 l . 1 s.
(68) If my horse stands me in $10 s .9 \mathrm{~d}$. for 6 days' keeping, what will be the charge for a year? Ans. 32l. 13s. $11 \frac{1}{2} d$.
(69) If my income be 1000 l. a year, what may I expend daily, and lay by at the year's end $270 l$ ? Ans. $2 l$.
(70) What sum can I spend daily out of an income of 1200l. per aunum, so as to lay by 50 moidores, 50 guineas, and 50 sovereigns? Ans. 2 l . $16 \mathrm{~s} .5 \frac{1}{4} d .-15 \mathrm{rem}$.
(71) My year's rent of 350 acres of land is 3002 . and sundry taxes and rates $36 l .8 s$. what does my farm lie me in per acre?

The rent . . $£ 3000$
The taxes, \&c. 368

(72) If $100 l$. in 12 months gain $5 l$. interest, what will $375 l$. gain in the same time? Ans. 18l. 15 s.
(73) A merchant failing for $10,000 l$. has in goods, debts, \&c. but $3760 l$. What will that be in the pound ?

Ans. 7 s . 6 d . -24 rem.
(74) If a person earns $7 l .10 s$. in three weeks, and lays by the half of it, how much will he save per year? Ans. 65 ?
(75) The rental of a parish is 36802 . and it has to pay * $245 l .6 s .8 d$. , how much is that in the pound ? Ans. $1 s .4 d$.
(76) Bought 420 galls. of oil for 761.10 s . $7 \frac{1}{2} d$. of which 25 gallons were found damaged, how must I sell the remainder so as neither to gain nor lose? Ans. 3 s ? $10 \frac{1}{2} d$. per. gall.
(77) What is a quarter's rent of 350 acres of land, if $11 s .5 s .9 d$. per ann. be given for 9 acres? A. 109l. 14s. $9 \frac{1}{2} d$.

## THE RULE OF THREE INVERSE.

Inverse Proportion is when more requires less, and less requires more, i.e. two of the four proposed numbers increase in the same proportion as the other two diminish.

Rule. State the question as in Direct; and when needful reduce the terms, as before: then multiply the first and second terms together, and divide their product by the third; the quotient will be the answer to the question, and will bear such proportion to the second as the first does to the third.
The method of Proof is by inverting the question.

## Examples.

(1) If 12 men can reap a field in 18 days, how many days will 36 men do it in?

(2) Suppose 100 workmen to finish a piece of work in 96 days, how many are sufficient to finish it in 64 days?

Ans. 150 men
(3) If 18 men can perform a piece of work in 28 days, how many men can do it in a fourth part of the time?

Ans. 72 men
(4) Suppose 120 men to complete a building in 15 months, how many could finish it in 18 months? Ans. 100 men
(5) If I lend my friend $300 l$. for 8 months, how long ought he to lend me 200l. to requite my kindness?

(6) In what time will 336l. gain 84l. interest, when $280 l$. will gain it in 6 years?

Ans. 5 years
(7) If $250 l$. gain 11l. 5 s. interest in 12 months, what principal will gain an equal sum in 8 months? Ans. $375 l$.
(8) A lends B 75l. 4s. for 9 months, how long ought B to lend A 225l. 12s. to requite his kindness? Ans. 3 months
(9) How many pieces of 20 shillings value are equal to 300 pieces of 7 s . each?

| $\text { As } \stackrel{8}{7}$ | pieces |  | s.20 |
| :---: | :---: | :---: | :---: |
|  | 300 | : |  |
|  | 7 |  |  |
|  | 2,0) 210,0 |  |  |
|  | Ans. 105 pie | 20 |  |

(10) How many sovereigns, or pounds, are equal to a thousand guineas? Ans. $1050 l$
(11) How many marks, each 160 d . are equal to 1862. 240d. each?

Ans. 279 marks
(12) How many nobles, each 80 d . are equal to 1000 angels, each 120d.? Ans. 150 nobles
(13) In 72 sovereigns, how many pieces of 36 s. each? Ans. 40 pieces
(14) How many yards of stuff 3 qrs. wide, are equal in measure to 60 yards of 7 qrs. wide?

(15) What must be the breadth of a court yard, which is 50 yards long, to be equal in measure to another that is 125 yards long and $\rightleftharpoons 0$ yards broad? Ans. 50 yards broad
(16) If 12 inches long require 12 inches broad to make a square foot, what length will 8 inches broad require?

Ans. 18 inches.
(17) How many yards of paper 27 inches wide, will hang a room that measures 50 feet round and 9 feet high ?

Ans. 66 yds. 2 ft.
(18) If 10,000 yards of 5 quarters wide will make coats for 4,000 men, how many yards of shalloon of 3 qrs. wide will line them?

Ans. $16666 \frac{2}{3}$ yds.
(19) If 220 yards in length, and 22 in breadth make an acre, what must be the length when the breadth is 33yds. ?

Ans. 146 yds. 2 ft.
(20) If for a certain sum 1 can have 15 cwt. 2 qrs. carried fifty miles, what distance would 66 cwt . be carried for the same money?

(21) If the carriage of $18 \frac{1}{2} \mathrm{cwt}$. for 56 miles come to 10s. 6cl., how far can I have $129 \frac{1}{2}$ cwt. carried for the same sum?

Ans. 8 miles
(22) If $14 \frac{1}{4}$ cwt. be carried 100 miles for $36 s$., how many lbs. can I have carried 36 miles, for the same money? Ans. $4433 \frac{1}{3}$ lls.
(23) If 27 men earn $13 l$. 17 s. in 2 days, how long will 12 men be earning the same?

Ans. $4 \frac{1}{2}$ days
(24) If the penny loaf weighed 14 oz . when wheat was $4 s$. per bushel, what must it weigh when wheat is at $7 s$. per bushel?

$$
\begin{aligned}
& \text { 7) } 56 \text { (8 ounces, Ans. }
\end{aligned}
$$

(25) If a pasture serves 36 horses for 75 days, how many horses would eat it in 25 days? Ans. 108 horses.
(26) If a common field will feed 520 sheep 90 days, how long may I turn out 600 sheep?

Ans. 78 days
(27) Suppose a hay-mow to be sufficient for 40 head of cattle 18 weeks, how long would it serve 60 head of cattle? Ans. 12 weeks
(28) If 1,000 men, in a garrison, have provision for 6 months, how long would the same provisions last 1,500 men?

$$
\begin{aligned}
& \underline{60}
\end{aligned}
$$

(29). If a certain number of men can throw up an entrenchment in 9 days, when the day is 16 hours long; what time will it take when the day is 12 hours long? Ans. 12 days
(30) If a person can perform a journey in 6 days, riding 9 hours each day, how long will it take him if he rides 12 hours a day?

Ans. $4 \frac{1}{2}$ days
(31) Travelled from London to York in 4 days of 12 hours each, in how many days of 8 hours each can the same be performed ?

Ans. 6 days
(32) How many perches in length, with 12 in breadth, must I receive in exchange for 40 perches in length and 18 in breadth?

$$
\begin{aligned}
& \text { 12 } \begin{array}{r}
18 \\
720 \\
\hline
\end{array} \\
& \text { Ans. } 60 \text { perches }
\end{aligned}
$$

(33) There are two rooms, the floors of which hari an equal number of square feet; the one is 50 feet by 30 , the other is 40 in length; what is the breadth? Ans. 37 ft .6 in .
(34) How many yards of paper, 3 qrs. wide, will cover a chamber that is 60 feet round, and 10 feet $1 \frac{1}{2}$ inches high ? Ans. 90 yds.
(35) How much stuff $2 \frac{1}{2}$ quarters wide, will face 15 yards of silk, 3 qrs. wide?

Ans. 18 yards
(36) How many yards of brown drugget that is yard and half wide, will cover a room that is 15 feet long and 14 feet broad? Ans. 15 yds. 1 foot 8 in . Or 15 yds. 2 qrs. 0 nls .2 in.

# COMPOUND PROPORTION, 

OR THE

## DOUBLE RULE OF THREE.

IS so called because it is the method of resolving at one operation such questions as by the common Rule of Three would require two or more statings to be worked separately. It teaches from five numbers given to find a sixth. Three of the numbers contain a supposition, and the other two a demand.
Rule 1st. Place two of the terms of supposition, one above another, in the first place; and that which is of the same name as the term sought, must be put in the second place.
2nd. Place the terms of demand one above another in the third place, in the same order as those in the first place.

3rd. The first and third term in every row will be of the same name, and must be reduced to the same denomination: and the middle term must be brought to the lowest denomination mentioned.

4th. Examine each row separately, using the middle term as common to both, in order to know if the proportions be direct or inverse; by saying, if the first term give the second, does the third require more or less. If direct, mark the first term with an asterisk; if inverse, mark the third term.

5th. Multiply the numbers marked for a divisor; and those which are not marked for a dividend; and the quotient will be the answer.
N.B. There is another method of stating questions in this rule, which, though not so scientific as the former, is preferred by some teachers as more easy for learners: for the use of such it is here subjoined.

Rule II. 1st. Let the principal cause of loss or gain, interest or decrease, action or passion, be put in the first place.
2nd. Let that which betokeneth time, distance of place, and the like, be put in the second place, and the remaining one in the third.
3rd. Place the other terms under their like, in the supposition.
4th. If the blank falls under the thir d term, multiply the first and second terms for a divisor and the other three for a dividend; and the quotient will be the answer. But if the blank falls under the first or scconel term, multiply the third and fourth terms for a divisor, and the other three for a dividend; the quotient will be the answer.

Proof. By two single rules of three.

## Examples.

(1) If 6 men reap 18 acres of wheat in 5 days, how many acres will 10 men reap in 12 days?

By the first rule.

(2) If 8 persons spend 100l. in 4 months, how much will 20 persons spend in 6 months?

Ans. $375 l$.
(3) If the carriage of 5 cwt . for 48 miles be 7 s . 6 d ., what will be the carriage of 15 cwt . for 24 miles? Ans, 11 s . 3 d .
(4) If $48 l$. be the wages of 36 men for 9 days, what will be earned by 12 men in 90 days?

Ans. $160 l$.
(5) If a person travels 240 miles in 7 days, when the day is 14 hours long, in how many days of 7 hours each will he travel 120 miles?

(6) If 14 men can dig 360 cubical yards of earth in 5 days, how many men can dig 144 cubical yards in 7 days? Ans. 4 men
(7) If 75 men can throw up an entrenchment in 5 days, when the day is 12 hours long, in what time will 50 men do it, when the day is 18 hours?

Ans. 5 days
(8) If a barrel of ale will last a family of 6 persons 2 months, how many persons would drink 9 barrels in a year? Ans. 9 persons
(9) Suppose 84 gallons of brandy will serve 220 seamen 8 days, how much will 380 seamen drink in 12 days?

(10) If 1507. in 12 months gain $6 l .15 s$. , what will be the interest of $700 l$. for 7 years? Ans. 220l. 10s.
(11) If 7 horses eat 25 bushels of oats in 10 days, how many horses will eat up 100 bushels in a fortnight?

Ans. 20 horses
(12) If 6 horses plough 10 acres of land in 5 days, how many horses will plough 16 acres in 12 days? Ans. 4 horses
(13) How many bushels of wheat will serve 54 people 14 days, when 3 bushels will serve 6 people 21 days?

Ans. 18 bushels
(14) Lent a friend $800 l$. for 9 months at $5 l$. per cent., how long ought he to lend me 1250l. at 4l. per cent. to requite my kindness?

By the first rule. The truth of this operation may be

 £30 $0 \quad 0$ for 7 mo . Hence it is evident that the 800 l . for 9 months at $5 l$. per cent. is $30 l$. interest ; and of $1250 l$. for 7 months 6 days, at $4 l$. per cent. amounts to the same.
(15) If 756 bricks, 14 inches long and 10 broad, will pave a floor; how many bricks would it take 15 inches long and 2 inches broad?

Ans. 784 bricks
(16) If 12 inches in length, 12 inches in breadth, and 12 in thickness, make a solid foot, what length of a plank that is 6 inches broad and 4 inches thick will make the same?

Ans. 72 inches

## PRACTICE.

PRACTICE is so called from its general use to all persons concerned in trade and business; it being a compendious method of ascertaining the value of any quantity of goods or other commodities.

All questions in this rule might be worked by Multiplication, or the Rule of Three; but they are here more expeditiously performed, by taking aliquot or even parts.

TABLES of ALIQUOT PARTS.


Rude I.-When the price is less than a penny-Divide the given number by the aliguot parts that are in a penny; then by 12 and 20 for the answer.

| (1) $\frac{1}{4}\left\|\frac{1}{4}\right\| 3857$ at $\frac{1}{4}$ | (5) $\frac{1}{2} \left\lvert\, \frac{1}{2} 5687\right.$ at $\frac{1}{2}$ | (9) $\left.\frac{1}{2}\right\|^{\frac{1}{2}}$ 7459 at $\frac{3}{4}$ |
| :---: | :---: | :---: |
|  |  | $\frac{1}{4} \left\lvert\, \frac{1}{2}{ }^{3} \overline{3729} \frac{1}{2}\right.$ |
| $12{ }^{964 \frac{1}{4}}$ | 12 2843 ${ }^{\frac{1}{2}}$ | ${ }^{2} 1864{ }^{\frac{3}{4}}$ |
| 8,0 | 23,6 11 | $125559,4 \frac{1}{4}$ |
| 2,0 8,0 4 | 23,6 | 2,0 $\mathbf{4}_{46,6}{ }^{\frac{1}{4}}$ |
| Ans. $404 \frac{1}{4}$ | Ans. $111611 \frac{1}{2}$ | Ans. $236{ }^{2 \frac{1}{4}}$ |
| (2) 2794 at $\frac{1}{4}$ | (6) 3987 at $\frac{1}{2}$ | (10) 3649 at $\frac{3}{4}$ |
| Ans. 2l. 18s. $2 \frac{1}{2} d$. | Ans. 8l. 6s. $1 \frac{1}{2}$ d. | Ans. 11l. 8s. $0 \frac{3}{4} \mathrm{~d}$. |
| (3) 4657 at $\frac{1}{4}$ | (7) 6055 at $\frac{1}{2}$ | (11) 3078 at $\frac{3}{4}$ |
| Ans. 4ll. 17s. $0 \frac{1}{4} d$. | Ans. 12l. 12s. 312d. | Ans. $9712 s .4 \frac{1}{2} d$. |
| (4) 6120 at $\frac{1}{4}$ | (8) 8317 at $\frac{1}{2}$ | (12) 7580 at $\frac{3}{4}$ |
| Ans. 67. 7s. $6 d$. | Ans. 17l. 6s. $6 \frac{1}{2}$ d. | Ans. 23l. 13s. 9d. |

II.-When the price is less than a shilling-divido the given number by the aliquot part or parts of a shilling, add them together, and divide by 20 for the answer.
(1) $1 d .\left.\right|_{2,0} ^{\frac{1}{12}} \underbrace{\frac{14}{2917} 3}_{\frac{3537}{29,7} 3 d .}$
(8) 2345 at $2 \frac{3}{4} d$.

Ans. 26l. 17s. $4 \frac{3}{4} d$.
(9) 1342 at $3 d$. Ans. 16l. 15s. 6d.
(10) 4320 at $3 \frac{1}{4} d$. Ans. 58l. 10s.
(11) 5627 at $3 \frac{1}{2} d$. Ans. 82l. 1s. $2 \frac{1}{2} d$.


(13) 5069 at $4 d$.
(14) 6908 at $4 \frac{1}{4}$.
Ans. $122 l .6 s .7 d$.
(15) 8005 at $4 \frac{1}{2} d$.

Ans. 150l. 1s. $10 \frac{1}{2} d$.
(16) 2759 at $4, \frac{3}{4} d$. Ans. $54 l .12 s .1 \frac{1}{4} d$.

(6) $2 d . |$| $\frac{1}{6}$ |  |
| :---: | :---: |
| $\frac{1}{4}$ | $\frac{1}{8}$ |
|  | $\frac{8479}{1413}$ |
| 1 | 2 |

(17) 7952 at $5 d$. Ans. 165l. 13s. 4.d.
(18) 6327 at $5 \frac{1}{4} d$. Ans. 138l. 8s. $0 \frac{3}{4} d$.

(7) $2 d . |$| $\frac{1}{6}$ | $\frac{1}{4}$ |
| :--- | :--- |
| $\frac{1}{4}$ | $\frac{9876 \text { at } 2 \frac{1}{2} d .}{1646}$ |
| (19) 3254 at $5 \frac{1}{2} d$. |  |
| Ans. $74 l .11 s .5 d$. |  |

(20) 4968 at $5 \frac{3}{4} d$. (33) 9765 at $11 \frac{3}{4} d$. Ans. $119 l .0 s .6 d . \mid$ Ans. $478 l .1 s .6 \frac{3}{4} d$.
III.-When the price is more than one shilling and less than two-take the aliquot part or parts for so much of the given price as is more than a shilling, which add to the given quantity, and divide by 20 for the answer.

(2) 3620 at $1 \mathrm{~s} .0 \frac{1}{2} d$. Ans. 188l.10s. 10 d .
(3) 5426 at $1 s .0 \frac{3}{4} d$. Ans. 288l. 5s. $1 \frac{1}{2} d$.
(4) 6421 at 1 s .1 d . Ans. 347 l . 16 s .1 d .
(5) 7536 at $1 \mathrm{~s} .1 \frac{1}{4} d$. Ans. 416l. 1 s.
(6) 5897 at $1 \mathrm{~s} .1 \frac{1}{2} d$. Ans. 331l. 14s. $1 \frac{1}{2} d$.
(7) 6230 at 1 s. $1 \frac{3}{4} d$. Ans. $356 l .18 s .6 \frac{1}{2} d$.
(8) 4586 at $1 \mathrm{~s} .2 d$. Ans. 267l. 10s. $4 d$.
(9) 6329 at $1 s .2 \frac{1}{\frac{1}{2}} d$. Ans. 375 l . 15 s .8 8논 $d$.
(10) 7638 at $1 \mathrm{~s} .2 \frac{1}{2} d$. Ans. 461l. 9 s . 3 d .
(11) 4006 at $1 s .2 \frac{3}{3} d$. Ans. 246l. 4s. $0 \frac{1}{2} d$.
(12) 7068 at 1 s .3 d . Ans. 441l. 15 s.
(13) 4320 at $1 \mathrm{~s} .3 \frac{1}{4} d$. Ans. 274l. 10s.

(15) 3249 at $1 s .4 d$. Ans. 216l. 12s.
(16) 7060 at $1 \mathrm{~s} .4 \frac{1}{\frac{1}{4}} d$. Ans. 478l. 0s. $5 d$.
(17) G391 at $1 \mathrm{~s} .4 \frac{1}{2} d$. Ans. 439l. 7s. $7 \frac{1}{2} d$.
(18) 8325 at 1 s .43 年 $d$. Ans. 581l. 0s. $3 \frac{3}{4} d$.
(19) 7510 at 1 s .5 d . Ans. 5317. 19s. $2 d$.
(20) 4238at $1 \mathrm{~s} .5 \frac{1}{4} \mathrm{~d}$. Ans. 304l. 12s. $1 \frac{1}{2} d$.
(21) $6266 \mathrm{at} 1 \mathrm{~s} .5 \frac{1}{2} \mathrm{~d}$. Ans. 456 l .17 s .11 d .
(22) 4326 at $1 s .5 \frac{3}{4} d$ A. 319l. 18s. $10 \frac{1}{2} d$.
(23) 6007 at $1 s .6 d$. Ans. 450l. 10s. 6 d .
(24) 7805 at $1 s .6 \frac{1}{4} d$. Ans. 593l. $10 s .1 \frac{1}{4} d$. (25) 4265 at $1 s .6 \frac{1}{2} d$. Ans. 328 l . 15 s. $2 \frac{1}{2} d$.
(26) 3654 at $1 s .7 d$. Ans. 289l. 5s. 6d.
(27) $6 d . \left\lvert\, \frac{1}{2} 3679\right.$ at $17 \frac{1}{4}$ $1 d . \left\lvert\, \begin{array}{rlr}\frac{2}{6} & 1839 & 6 \\ \frac{1}{4} & 306 & 7 \\ 7 & 7 & 73\end{array}\right.$ $2,0 \begin{array}{r}76 \quad 7 \frac{3}{4} \\ \hline 590,1 \quad 8 \frac{3}{4} \\ \hline 2951 \\ \hline\end{array}$
(28) 4326at $1 \mathrm{~s} .7 \frac{3}{4} \mathrm{~d}$. A. 355l. 19s. $10 \frac{1}{2} d$.
(29) 5432 at 1s. $8 d$. Ans. 452l. 13s. 4 d .
(30) 6548at $1 \mathrm{~s} .8 \frac{3}{4} d$. Ans. 566l. 2s. 7 l .
(31) 7464at1s. $9 \frac{1}{4} d$. Ans. 660l. 17s. $6 d$.
(32) 4263 at $1 s .9 \frac{1}{2} d$. Ans. 381 l. 17 s. $10 \frac{1}{2} d$.
(33) 6791at 1 s .10 d . Ans. 622l. 10s. $2 d$.
(34)1169at1s. $10 \frac{1}{2} d$. Ans.109l.11s. $10 \frac{1}{2} d$.
(35)5544at1s. $10 \frac{3}{4} d$. Ans. 525l. 10s. 6 d .
(36) 7590 at 1 s .11 d . Ans. 727l. 7 s .6 d .
(37)4674at1s. $11 \frac{1}{4} d$. A. $452 l .15 s .10 \frac{1}{2} d$.
(38)3000at1s. $11 \frac{1}{2} d$. Ans. 293/. 15s.
(39)4433atls. $11_{4}^{\frac{3}{4}} d$. Ans. $438 l .13 s, 7 \frac{3}{4} d$.
IV.-If the price be an even number of shillings, under 20-multiply the quantity by half the number, doublin! the first figure of the product for shillings, and the rest will be pounds.
(1) 3643 at 2 s .

Ans. 3646
(2) 3752 at $4 s$. Ans. 750l. 8s.
(3) 6543 at $6 s$. Ans. 1962l. 18s.
(4) 7134 at $8 s$. Ans. 2853l. 12s.
(5) $\underset{5}{3592}$ at $10 s$.

Ans. 17900
Or thus:
10s. $\left|\frac{1}{2}\right| 3876$ at 10 s .
Ans. 1938
(6) 3908 at $12 s$. Ans. 2344l. 16s.
(7) 7766 at 14 s . Ans. 5436l. $4 s$.
(8) 3609 at $14 s$.
Ans. $\frac{7}{25266}$
(9) 8372 at 16 . Ans. 6697l. 12s.
(10) 17654 at $18 s$. Ans. 15888l. 12s.
(11) 12346 at $18 s$. Ans. 11111l. 8s.
V.-If the price consists of odd shillings-1st. Multiply the given quantity by the price, and divide by 20 for the answer. Or, 2nd. Find the greatest even number as in the last rule; to which add $\frac{1}{20}$ th of the given number for the odd shilling, and their sum will be the answer.

| By the first rule. <br> (1) 7462 at 78 . 7 | (4) 7626 at $13 s$. Ans. 4956l. 18s. | By the second rule. <br> (8) $\underset{8}{73641}$ at $17 s$. |
| :---: | :---: | :---: |
| $2,0 \longdiv { 5 2 2 3 , 4 }$ |  | 5891216 |
| $\text { Ans. } \overline{26111}$ | (5) 4258 at $15 s$. Ans. $3193 l .10 s$. | 5891216 36821 |
|  |  | $\Delta n s .6259417$ |
| (2) 3264 at $9 s$. Ans. 1468l. 16 . | (6) 6384 at $17 s$. Ans. 54267 . $8 s$. | $\begin{aligned} & \text { (9) } 3258 \text { at } 17 s . \\ & \text { Ans. } 2769 l .6 s \end{aligned}$ |
| (3) 4689 at 11 s . Ans. 2578l. 19s. | (7) 1234 at 19s. ${ }_{\text {Ans. }} 1172 l .6 s .1$ | (10) 1069 at $19 s$. <br> Ans. 1015l. 11s. |

VI.-When the price is shillings and pence-if they are the aliquot part of a pound, divide the quantity by that part, and the quotient will be the answer in pounds.

But 2ndly. If they are not an aliquot part, find first for the shillings, then take parts for the pence, and add them together.

3rdly. When the price is shillings, pence, and farthings, find for the shillings and pence as before, and for the farthings, take parts from a preceding line.
(1) $3 s .4 d\left|\frac{1}{6}\right| 3625 a t 3 s .4 d$. Ans. 604 34
(2) 5731 at $6 s .8 d$. Ans. 1910l. 6s. 8d.
(3) 2437 at $2 s .6 d$. Ans. 304l. 12s. 6cl.
(4) 4675 at $5 s$.

Ans. 1168l. 15s.
(5) 6543 at $10 s$. Ans. 3271l. 10s.
(6) 1206 at $3 s .4 d$. Ans. 201 l.
(7) 9876 at $1 s .4 d$. Ans. 658l. 8s.

| (8) $5 s$. | $\frac{1}{4}$ | 4709 at | $5 s .8 d$. |  |
| ---: | :---: | :---: | :---: | :---: |
| $6 d$. | $\frac{1}{10}$ |  |  |  |
| $2 d$. |  |  |  |  |
| $2 d$. | $\frac{1}{3}$ | 117 | 14 |  |
|  |  | 6 |  |  | $39 \quad 410$

$£ 1334 \quad 4 \quad 4$
(9) 7890 at $7 s .6 d$. Ans. 2958l. 15s.
(10) 6234 at 4 s .8 d . Ans. 1454l. 12s.
(11) 4327 at 5 s .9 d . Ans. 1244l. 0s. 3d.
(12) 6432 at 10s. 10d. Ans. $3484 l$.
(13) 6974 at $9 s .6 d$. Ans. 3312l. 13s. 0d.
(14) $3 d .\left|\frac{1}{4}\right| 6745$ at $3 s .3 d$.

| 3 |
| ---: |
| 20235 |
| $2,0 \lcm{1686}$ |
| 192,1 |

Ans. 109613
(15) 6308 at 7 s .5 d . Ans. 2339l. 4s. 4d.
(16) 9085 at 11s. $6 d$. Ans. 5223l. 17s. G $\quad$ l.
(17) 8712 at 15s. 9 d . Ans. 6860l. 14s.
(18) 3240 at 18s. $8 d$. Ans. $3024 \%$.
(19) 6267 at 19s. $6 d$. Ans. 6110l. 6s. 6d.

(20) $6 d . |$| $\frac{1}{2}$ | 3866at11s.91 |
| :--- | :--- | 11

42526
$3 d$.
19
966
$161 \quad 1$
$2, \overline{0,4558,6 \quad 7}$
Ans. 227967
(21) 4275 at $12 \mathrm{~s} .8 \frac{3}{4} d$.

Ans. 2720l. 17s. $2 \frac{1}{4} d$
(22) 2508 at $9 s .10 \frac{1}{2} d$.

Ans. 1238l. 6s. $6 d$.
(23) 4597 at 15 s. $6 \frac{1}{2} d$.

Ans. 3572l. 5s. $0 \frac{1}{2} d$
(24) 1060 at 16s. $2 \frac{1}{4} d$. Ans. 857l. 18s. 9 d.
(25) 6324 at 18 s. $3 \frac{1}{4} d$. Ans. 5777 l . 4s. 9d

TII. When the price is pounds and shillings; or pounds, shillings, pence, and farthings.

Rule. Multiply the quntity by the pounds, and proceed for the shillings, pence, \&c. according to the preceding rules; then these sums added together will give the answer.
$6 s .8 d .\left|\frac{1}{3}\right| 547$ at $7 l .6 s .8 d$.

| 7 |  |  |
| ---: | ---: | ---: |
| 3829 |  |  |
| 182 | 6 | 8 |
| 4011 | 6 | 8 |

(2) 456 at $87.5 s$. Ans. $376 \grave{2 l}$.
(3) 7960 at 97.4 s . Ans. $73232 l$.
(4) 4069 at 11l. $3 s .4 d$. Ans. 45437l. $3 s .4 d$.
(5) 897 at 12l. $2 s .6 d$. Ans. 10876l. 2s. 6d.
(6) $5 \mathrm{~s} .\left|\frac{1}{4}\right| 1287$ at 3 l .7 s .6 d . 3

3861
$2 s .6 d .\left|\frac{1}{2}\right| \begin{array}{lll}321 & 15 & \\ & 160 & 17\end{array}$
£4342 $12 \quad 6$
(7) 4685 at $6 l .9 s .4 d$. Ans. 30296l. 6s. $8 d$.
(8) 2397 at 10l. 15 s . 10 d . Ans. 25867l. 12s. 6d.
(9) 1234 at $1 l .14 \mathrm{~s} .7 \mathrm{~d}$. Ans. 2133. 15s. 10d.
(10) 4538 at $5 l .17 \mathrm{~s} .9 \mathrm{~d}$. Ans. 267172. $9 \mathrm{~s} .6 d$.
VIII. When the quantity is a whole number and a frac. tion.

Rule. Work for the whole number by the former rules; to which add $\frac{1}{4}, \frac{1}{2}$, or any other part of the price, and add as before for the answer.

Or, for the fractional parts, multiply the price by the upper figure, and divide by the under, as in Example the 11th.

| $£ s . d .$ <br> (1) $5 s .\left\|\frac{1}{4}\right\| 628 \frac{3}{4}$ at $1710 \frac{1}{2} d$. |  |
| :---: | :---: |
|  |  |
|  | 2s. $6 d$. $\frac{1}{2} 157$ |
|  | 3d. $\frac{1}{10} 7810$ |
|  | $1 \frac{1}{2} d . \|$2 717 |
|  | 3186 |
|  | for the $\frac{1}{2} \quad 1311 \frac{1}{4}$ |
|  | for the $\frac{1}{4} \quad 611 \frac{1}{2}$ |
|  | $£ 876 \quad 6 \quad 4 \frac{3}{4}$ |

(2) $435 \frac{1}{2}$ at $2 l .12 s .6 d$. Ans. 1143l. 3s. 9 d .
(3) 608 $\frac{1}{4}$ at $3 l .2 s .6 d$.

Ans. 1900l. 15s. $7 \frac{1}{2} d$.
(4) $439 \frac{3}{4}$ at $4 l .5 s .6 d$. Ans. 1879l. 18s. $7 \frac{1}{2} d$.
(5) $532 \frac{1}{4}$ at $5 l .1$ s. $4 d$. Ans. 2696l. 14s. 8d.
(6) $276 \frac{1}{2}$ at $17 s .6 d$.

Ans. 241l. 18s. 9d.
(7) $426 \frac{3}{4}$ at $18 s .4 d$. Ans. 391l. 3s. 9d.
(8) $1234 \frac{1}{4}$ at $4 s .6 \frac{1}{2} d$. Ans. 280l. 5s. $6 \frac{1}{2} d$.
(9) $321 \frac{1}{2}$ at $5 s .10 \frac{1}{2} d$. Ane. $94 l .8 s .9 \frac{3}{4} d$.
(10) $987 \frac{3}{4}$ at 11 s .11 d . ${ }^{4}$ Ans. 588l. 10s. $8 \frac{1}{4} d$.
IX. When both the price and the quantity are of several denominations.

Rule. Multiply the price by the highest denomination, and take parts for the lower denominations: then add them together for the answer.
(1) At $5 l .15 s .6 d$. per cwt., what is the value of 75 cwt . 3 qrs. 21 lb . of hops?

(2) At $3 l .18 s .6 d$. per cwt., what is the value of 36 cwt . 1 qr .7 lb. of sugar? Ans. 142l. 10s. $6 \frac{1}{4} d$.
(3) Sold 28 cwt. 3 qrs. 14 lb . of cheese, at $2 l .12 \mathrm{~s} .6 \mathrm{~d}$. per cwt., what does it come to? Ans. 75l. $15 s .11 \frac{1}{4} d$.
(4) Bought 29 cwt .1 qr .11 lb . of tea at 10l. 18s. 8d. per cwt., what was the cost of the whole? Ans. 320l. 17s. $5 \frac{1}{2} d$.
(5) What is the value of 13 cwt .3 qr .4 lb . of butter at $2 i .18 s .4 d$. per cwt .? Ans. 40l. 4s. $2 d$.
(6) At $4 l .16 s .9 d$. per cwt., what is the worth of 11 cwt . 0 qr. 14 lb . of double refined sugar? Ans. $53 l .16 s .4 d$.
(7) What must I pay for 34 acres 2 roods 20 poles of land, at $2 l$. 11s. 6d. per acre? Ans. 89l. 3s. $2 \frac{1}{4} d$
(8) Bought 37 qrs. 4 bush. 2 pecks of wheat, at $4 l .16 \mathrm{~s} .6 \mathrm{~d}$. per quarter, what does the whole cost? Ans. 181l. $4 s$. $9 \frac{1}{4} d$.
(9) At 1l. 6s. $4 d$. per gallon, what will 17 gall. 2 qts. 1 pint of brandy come to? Ans. 23l. 4 s . $1 \frac{1}{2} d$.
(10) Sold 17 tons 5 cwt. 2 qrs. at $12 l .10 \mathrm{~s} .4 \mathrm{~d}$. per ton, how much did they realize?

Ans. 216l. 4s. $6 d$.
(11) Soap at $4 l .2 s .8 d$. per cwt., what is the worth of 19 cwt. 3 qrs. 7 lb .? Ans. 81l. 17s. 10 d .
(12) Tobacco at $5 l .16 s .8 d$. per cwt., what is the worth of 42 cwt .0 qr. 16 lb .? Ans. 245l. 16s. $8 d$.
(13) At $3 l .14 \mathrm{~s}$. per cwt., what is the value of 18 cwt .1 qr. 4lb. of currants ? Ans. 67l. 13s. $1 \frac{1}{2} d$.

## (71)

## TARE AND TRETT.

THIS Rule teaches the method of deducting such allowances as are usually made by merchants and tradesmen in selling their goods; and the terms in general use are gross weight, tare, trett, cloff, suttle, and neat weight.

Gross weight is the whole weight of the goods, and of that which contains them, whether box, barrel, bag, chest, hamper, \&c.

Tare is an allowance made to the buyer for the weight of the box, barrel, \&c. This is charged either at so much per box, \&c., or at so much per cwt., or at so much in the whole.

Trett is an allowance of 4 lb . per 104 (i. e. a 26th part of the whole) for waste, dust, \&c.

Suttle weight is when part of the allowance is deducted from the gross.

Cloff is an allowance (after tare and trett are deducted) of 2 lb . in every 3 cwt . (or 1 lb . in every 168 lb .) to make the weight hold out when sold by retail.
Neat or net weight is the pure weight, when all allowances are deducted from the gross weight.

## Examples.

CASE I. When the tare is so much in the whole.
Role. Subtract the tare from the gross, and the remainder will be the neat weight.
(1) If the gross weight of several barrels of raisins be 130 cwt. 2 qrs. 18 lb ., and the tare be 3 cwt. 3 qrs. 24 lb ., what is the neat weight?

(2) If the gross weight of several bags be 31 cwt .1 qr . 10 lb . and the tare be 3 cwt .1 qr .16 lb ., what is the neat weight? Ans. 27 cwt. 3 qrs. 22 lb .
(3) If the gross weight of 20 frails of raisins be 11 cwt . 2 qrs. and the tare be 1 cwt .3 qrs. 5 lb ., what will be the neat weight? Ans. 9 cwt. 2 qr. 23 lb.
(4) What is the neat weight of a quantity of goods, if the gross is 1 ton $3 \mathrm{cwt} .3 \mathrm{qrs}$.5 lb . and the tare 7 cwt . 3 qrs. 16 lb .?

Ans. 15 cwt .3 qrs. 17 lb.
(5) In 17 barrels, weighing in the whole 36 curt. 3 qrs. 16 lb . gross, and tare in the whole 3 cwt .0 qr .19 lb . how much neat weight? Ans. 33 cwt .2 qr .25 lb .
(6) In 7 frails of raisins, each weighing 3 cwt. 2 qr. 15 lb . gross, tare in the whole 3 qrs. 18lb., how much neat weight?

$$
\text { Ans. } 24 \quad 2 \quad 3 \quad \text { neat weight }
$$

(7) In 8 barrels of figs, each 3 qrs. 27 lb . gross, and tare in the whole 2 qrs. 11 lbs., how much neat weight?

Ans. 7 cwt. 1 qr. 9 lb.
(8) In 9 hbds. of nutmegs, each weighing gross 6 cwt . 3 qrs. 16lb., and tare in the whole 1 cwt. 0 qr. 17 lb ., how much neat weight? Ans. 60 cwt. 3 qrs. 15 lb.
(9) What is the neat weight of 20 casks of argol, weighing each 7 cwt. 2 qrs. 10 lb ., and tare in the whole 1 cwrt. 3 qrs. 16 lb .?

Ans. 149 cwt. 3 grs. 16 lb.
(10) The gross weight is 3 cwt. 1 qr .11 lb . per hhd., and tare in the whole 182 lb ., what is the neat weight of 12 hids.? cwt. qr. $l$ b.


Ans. $38 \quad 2 \quad 6$ neat weight
(11) If the gross weight of 5 loads be 3 tons 2 cwt. 1 qr. per load, and the whole tare be 1760 lb ., how much neat weight? Ans. 14 tons, 15 ckt .2 grs .4 lb.
(12) What is the neat weight of 14 hhds. of tobacco, each weighing 5 cwt .3 qr .12 lb ., tare in the whole 1260 lb . ? Ans. 70 cut. 3 qrs.
II. When the tare is at so much per bag, barrel, box \&c.

Rule. Multiply the tare of each box, barrel, \&e. by the number of boxes, barrels, \&c., then subtract the product from the gross, and the remainder will be the neat weight.

$$
\begin{aligned}
& \begin{array}{c}
\text { ciot. } \\
\hline
\end{array} \\
& \begin{array}{llll}
\hline 25 & 1 & 21 & \text { gross } \\
& 3 & 18 & \text { tare }
\end{array}
\end{aligned}
$$

(13) What will be the neat weight of 7 bags of hops, weighing in the whole 12 cwt .2 qrs. 9 lb ., and tare 18 lb . per bag?

(14) What is the neat weight of 36 bales of silk, weighing in the whole 74 cwt .0 qr .16 lb ., tare 17 lb . per bale?

Ans. 68 cwt. 2 qrs. 20 lb.
(15) In 14 bags of pepper, weighing in the whole 9 cwt . 2 qrs. 13 lb . gross, tare per bag, 4 lb .4 oz ., how much neat weight?

Ans. 9 cwt. 0 qrs. 9 lb .8 oz.
(16) What is the neat weight of 12 chests of sugar, each weighing $14 \mathrm{cwt} .1 \mathrm{qr} 5 lb.$. gross, and tare 19 lb . per chest?

|  |  |  | $l b$. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1912 |  |  |  |  |  |
| 14 1 <br>   <br>  12 |  |  |  |  |  |  |  |  |
| 171 | 2 | 4 | gross | 28)228(4) |  |  |  |  |
| 2 | 0 | 4 | tare | 224 |  |  |  |  |
| Ans. 169 | 2 | 0 | neat | 4 |  |  |  |  |

Shorter, this :
cwt. qr. lb.
$\begin{array}{lll}14 & 1 & 5 \mathrm{gr} . \text { of } 1 \text { chest } \\ & 19 \text { tare of ditto }\end{array}$ 19 tare of ditto

(17) What is the neat weight of 25 barrels, each weighing gross 5 cwt. 3 qrs. 7 lb ., and tare per barrel 2 qrs. 12 lbs ?

Ans. 130 cwt. 0 qr. 15 lb.
(18) The gross weight of 21 hogsheads is 3 cwt .1 qr. 8 lb . per hogshead, and the tare is 3 qrs. 10 lbs . per hogshead; what is the neat weight? Ans. 52 cwt. 0 qr. 14 lb.
(19) If there are 7 casks of goods, and the gross weight of each cask is 4 cwt. 3 qrs. 16 lb . and the tare 1 qr .21 lb . per cask, what is the neat weight? Ans. 31 cwt. 0 qr. 21 lb.

## III. When the tare is at so much per cwt.

Rule. Divide the gross weight by the aliquot part or parts of a cwt., which subtract from the gross, the remainder is neat.
(20) What is the neat weight of 12 barrels of potash, each weighing 287 lb . gross; the tare being 10 lb . per cwt .?

(21) In 136 barrels of figs, each 126 lb . gross, tare 12 lb . per cwt., how many lbs. neat ? Ans. 15300 ll .
(22) How many lbs. neat in 5 hhds., each 1 cwt. 3 qrs. 5 lb . gross, the tare being 14 lbs . per cwt.?

Ans. $879 \frac{1}{2} l b$.
(23) In 11 frails, each 3 grs. 16 lb . gross, and tare 16 lb . per cwt., how much neat weight?

$$
\begin{aligned}
& \text { qrs. lb. } \\
& 316 \\
& 11 \\
& 16 \mathrm{lb} .\left|\frac{1}{7}\right| \begin{array}{llll}
9 & 3 & 8 \text { gross } \\
& 1 & 1 & 17 \\
& \text { tare }
\end{array} \\
& \text { Ans. } 8 \quad 119 \text { neat weight }
\end{aligned}
$$

(24) In 36 hogsheads, each 2 cwt. 3 qrs. 24 lv. gross; and tare 18 lb . per cwt., how much neat weight?

Ans. 89 cwt. 2 qrs. 7 lb. 3 oz.
(25) What is the neat weight of 21 casks, each weighing 2 cwt .3 qrs. 18 lb . gross; and tare 13 lb . per cwt.? Ans. 54 cnt. 0 qrs. $3 \frac{1}{2}$ lb.
(26) In 33 parcels each weighing 2 cwt 1 qr . gross; and tare 8 lb . per cwt., how much neat weight?

Ans. 68 crt. 3 qrs. 22 lb.
IV. When both tare and trett are allowed.

Rule. Find the tare as before, subtract it from the gross, and call the remainder suttle: then divide the suttle by 26 , the quotient will be the trett; which subtract from the suttle, the remainder will be the neat weight.
(27) In 112 cwt .1 qr .25 lb . gross, tare 184 lb. , trett 4 lb . per 104, how many pounds neat?


## Ans. 11936 lb. neat weight

(28) In 36 cwt .2 qrs. 4 lb . gross, tare 36 lb ., trett 4 lb . per 104, how many lbs. neat? Ans. 3900 lb .
(29) What is the neat weight in lbs. of 3 hhds . each weighing 2 cwt. 3 qrs. 21 lb ., tare 38 lb . per hhd., and trett as usual?

Ans. $839 \frac{1}{2} l b$.
(30) In 16 frails, each 3 qrs. 27 lb . gross, tare 7 lbs . per cwt., and trett 4 lb . per 104, how many lbs. neat?

Ans. 1601 lb.
(31) How much is the neat weight of 9 butts, each 7 cwt . 1 qr. 21 lb ., tare $3 \mathrm{qrs}$.14 lb . per butt, and trett as usual ?

(32) How much neat weight in 3 butts, each 3 cwt 2 qrs . 8 lb ., tare 1 qr .26 lb . per butt, and trett 4 lb . per 104?

Ans. 8 cwt. 3 qrs. 18 lb.
(33) In 136 cwt .2 qrs. 14 lb . gross, tare 12 lb . per cwt . and trett 4 lb . per 104, how much neat weight?

Ans. 117 cut. 1 qr. $5 \frac{1}{2}$ lb.
(34) What is the neat weight of a hogshead which weighs 3 cwt .3 qrs. 10 lb .; tare 2 qrs. 8 lb . in the whole, and trett as usual?

Ans. 3 cut. 0 qr. 16 lb.

## V.-When tare, trett, and cioff, are allowed.

Rule.-Work for the tare and trett as before; then divide the remainder, or suttle, by 168 ; the quotient will be cloff, which subtract from the suttle, the remainder will be the neat weight.
N.B. Instead of dividing by 168 for the cloff, the more common and ready way is to multiply the cwts. suttle by two, and divide the product by three, and the quotient will be the pounds cloff.
(35) What is the neat weight of 7 hhds., each weighing 5 cwt .2 qrs. 16 lb . gross, tare in the whole 2 cwt .1 qr .8 lb ., trett 4 lb . per 104, and cloff as usual?

| $\begin{array}{cc} 5 u t . & q r . \\ & 16 \\ & 16 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
| 39 | 2 | 0 gross |  | 35 |
| 2 | 1 | 8 tare |  | 2 |
| $2 6 \longdiv { \| 3 7 }$ | 0 | 20 suttle | 3 | 70 |
| 1 | 1 | 20 trett |  | 23 ll. cloff |
| $1 6 8 \longdiv { \| 3 5 }$ | 3 | $\begin{aligned} & 00 \text { suttle } \\ & 23 \text { cloff } \end{aligned}$ |  |  | Ans. $35 \quad 2 \quad 5$ neat wt.

(36) In 17 chests, each weighing, gross 4 cwt. 3 qrs., tare in the whole 3 cwt. 3 qrs. 14 lb ., trett and cloff as usual, how much neat weight? Ans. 73 cut. 1 qr. 26 lb.
(37) In 25 cwt. 3 qrs. 16 lb . gross, tare 16 lb . per cwt., trett 4 lb . per 104, and cloff as usual, how much neat weight? Ans. 21 cut. 0 qr. $24 \frac{1}{4}$ ll.
(38) What is the neat weight of 14 barrels of molasses, each containing 5 cwt. 1 qr .12 lb . gross, tare 14 lb . per cwt., trett 4 lb . per 104, and cloff 2 lb . per 3 cwt .?

$$
c w t . q r . l b .
$$


(39) What is the neat weight of 29 barrels, each 3 cwt. 2 qrs. 25 lb . gross, tare 16 lb . per cwt., trett 4 lb . per 104 , and cloff as usual?

Ans. 88 cut. 1 qr. 24 ll.

## ( 80 )

## INTEREST.

INTEREST is the profit obtained by lending a sum of money for a certain time, and at a fixed rate.

## Interest is either Simple or Compound. SIMPLE INTEREST

Is that which is reckoned on the principal only.
The Principal is the money lent.
The Rate per cent. is the sum per cent. agreed on, to be paid for the use of the principal per annum.

The Amount is the principal and interest added together.
Interest is also applied to Commission, Brokerage, Purchasing of Stock, and Insurance.
CASE I.-To find the Interest of any sum of money for a year.
Rule.-Multiply the principal by the rate per cent.; that product divided by 100 will give the interest required.

Or, take the aliquot part or parts with the given rate that are in 100 : viz. $5 l .=\frac{1}{20} ; 4 l .=\frac{1}{26} ; 2 \frac{1}{2} l .=\frac{1}{40}$, \&c. of 100 .

Examples.
(1) What is the interest of $252 l .10 \mathrm{~s} .6 \mathrm{~d}$. for a year, at $4_{2}^{\frac{1}{2}}$ per cent per annum.

\(\begin{array}{r}pence \begin{array}{r}3 / 27 <br>

far. \overline{1 / 08}\end{array} .\)|  |
| ---: | :--- | <br>

\hline\end{array}
(2) What is the interest of $384 l .12 \mathrm{~s}$. 10 d . for a year, at 5l. per cent.? Ans. 19l. 4s. $7 \frac{1}{2} d$.
(3) What is the interest of $756 l .10$ s. for a year, at $4 l$. per cent. ?

Ans. 30l. 5 s. $2 \frac{1}{4} d$.
(4) What is the interest of $856 l$. for a year, at $3 \frac{1}{2}$ per cent.?

Ans. 29l. 19s. $2 \frac{1}{4} d$.
II.--To find the Interest of any sum for several years.

Rule.-Multiply the interest of one year by the number of years given, and the product will be the answer.

Or, Multiply the principal by the rate and time; and that product divide by 100 for the answer.

## Examples.

(5) What is the interest of $285 l$. 15 s . for $3 \frac{1}{2}$ years, at $5 l$. per cent.?

| $\begin{array}{r} 28515 \\ 5 \end{array}$ |  | Then for the years, multiply, \&c. $\left.\frac{1}{2} \right\rvert\, 14 \bigcirc 5 \quad 9$ |
| :---: | :---: | :---: |
|  |  | 3 |
|  | 1459 | 42173 |
|  |  | $7 \quad 210 \frac{1}{2}$ |
| 8. 5/75 |  | Ans. £ 50 |
|  |  |  |
| d. 9/00 |  |  |

(6) At $4 \frac{1}{2}$ per cent. per annum, what is the interest of 450l. 12s. for 5 years? Ans. 101l. 7 s. $8 \frac{1}{4} d$.
(7) What is the interest of 500 guineas for 7 years, at $3 \frac{1}{2}$ per cent. per annum? Ans. 128l. 1.2s. $6 d$.
(8) What is the interest of $1000 l$. for $5 \frac{1}{4}$ years, at 3 per cent.? Ans. 157l. 10s.
(9) What is the interest of $365 l$. 10 s. for 3 months, at $5 l$. per cent. per annum?

| $\begin{array}{r} 365 \quad 10 \\ 5 \end{array}$ | $3 \mathrm{mo} .\left\|\frac{1}{4}\right\| \begin{array}{lll}18 & 5\end{array}$ |
| :---: | :---: |
| $\underbrace{18 / 2710}_{20}$ | $411 \quad 4 \frac{1}{2}$ |
| $\begin{array}{r} \text { s. } 5 / 50 \\ 12 \end{array}$ |  |
| d. 6/00 |  |

(10) What is the interest of $1240 l$. for 1 year and 10 months, at $4 \frac{1}{2}$ per cent.?
$\frac{1}{2}$ | 1240

|  | 6 mo. 4 mo. | 55162718 |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| 4960 |  |  | 12 |
| 620 |  |  |  |
|  | Ans. £102 © |  |  |

s. 16/00
(11) What is the interest of $256 l .10 s .6 d$. for $\frac{1}{2}$ a year, at $3 \frac{3}{4}$ per cent.? Ans. $47.16 s .2 \frac{1}{4} d$.
(12) What is the interest of 4867 . 15s. for 9 months, at $4 \frac{1}{2}$ per cent.? Ans. 16l. $8 s .6 \frac{1}{4} d$.
(13) What is the interest of $500 l$. for 3 years and 8 months, at $5 l$. per cent.? Ans. $91 l .1$ 13s. 4 d.
(14) What is the amount of $1000 l$. for two years and 10 months, at 3 per cent.?

| $\boldsymbol{£}$ |
| ---: |
| 1000 |
| $\mathbf{3}$ |
| 30100 |


| £ |  |  |
| :---: | :---: | :---: |
| 6 \| $\frac{1}{2}$ | ${ }^{\frac{1}{2}}{ }^{30}$ |  |
|  | 2 | $\stackrel{\text { ¢ }}{1000}$ principal |
|  |  |  |
|  | 60 | 85 interest |
|  | $\frac{1}{8} 15$ |  |
|  | 10 | Ans. 1085 amount |
| £ 85 interest |  |  |

(15) What is the amount of $500 l$. for 3 years 8 months, at 5 per cent. per annum? Ans. $591 l .13 s .4 \mathrm{~d}$.
III.-When interest is required for any number of weeks.

Rule. Find the interest of the given sum for one year ; then state-As 52 weeks are to that interest, so are the weeks given to the interest required.

Examples.
(16) What is the interest of $348 l$. 13s. 4 d . for 25 weeks, at $4 \frac{1}{2}$ per cent. per annum?

(17) What is the interest of $237 l .16 s .6 d$. for 20 weeks, at $3 \frac{1}{2}$ per cent. per annum? Ans. $3 l .4 s .0 \frac{1}{4} d$.
(18) Find the interest of $500 l$. for 37 weeks, at 5 per cent. per annum? Ans. 17l. 15s. 9 d
(19) Lent $250 l$. on a mortgage at $4 \frac{1}{2}$ per cent. per ann., what interest will be due for 48 weeks? Ans. 10l. 7 s. $8 \frac{1}{4} d .-12$
(20) I demand the interest of $750 l .15 s$. for three years and 12 weeks at $4 \frac{3}{4}$ per cent per annum?

(21) What is the interest of $680 l$. for $\mathbf{2}$ years and 25 weeks, at 5 per cent per annum? Ans. 84l. 6s. 11d.-4 r.
(22) Lent 1250l. on a mortgage at $4 \frac{1}{2}$ per cent per annum, what interest will be due for 7 years and 35 weeks?

Ans. 431l. 12s. $2 \frac{1}{2} d .-8 \mathrm{r}$.
(23) I demand the interest of $1000 l$. for 5 years and 40 weeks, at 4 per cent per annum? Ans. 230l. $15 s$ s. $4 \frac{1}{2} d .-24 \mathrm{r}$
IV. When interest is required for any number of days.

Rule. Find the interest of the given sum for a year; and then state-As 365 days are to that interest, so are the days given to the interest required.

## Examples.

(24) What is the interest of $370 l$. $18 s .6 d$. for 150 days, at $4 \frac{1}{2}$ per cent per annum?


If the remainder (96) were incorporated with the stating (thus, $16 l$ 13s. $9 \frac{3}{4} d .-96$ ) the true answer would be a $\frac{1}{4}$ more.
(25) Find the interest of $680 l$. for 250 days, at 5 per cent per annum. Ans. 23l. 5s. 9d.-15 rem.
(26) What is the interest of $365 l$. $10 s$. for 280 days, at 3 per cent per annum?

Ans. 8l. 8s. $2 \frac{1}{2}$ d. -54 rem.
(27) What is the amount of $1600 l$. for 3 years and 73 days, at 4 per cent per annum?

| $\begin{array}{r} £ . \\ 1600 \\ 4 \end{array}$ | $\begin{array}{r} 64 \\ 3 \end{array}$ | days As 365 | $\begin{aligned} & £ . \\ & 64 \\ & 73 \end{aligned}$ | : | $\begin{gathered} \text { days } \\ 73 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| £ 64/00 | $\begin{gathered} 192 \\ 1216 \end{gathered}$ |  | $\begin{gathered} 192 \\ 448 \end{gathered}$ |  | Or, 73 being onefifth of 365, only |
| The interest | 20416 |  | 365) $46^{5} 2$ (12l.16s. thus:- |  |  |
| The principal | 600 |  |  |  |  |
| The amount | 180416 | Ans. |  |  | £ 1216 |

(28) Borrowed on the 1st of January 1200l. and paid it on the 1st of August twelvemonth ( 1 year and 212 days), with interest at 5 per cent per annum, I demand the amount? Ans. 1294l. 16s. $11 \frac{13}{4} d .-125$ rem.
(29) Required the interest of 250 guineas at $3 \frac{1}{2}$ per cent, for 7 years and 100 days? Ans. 66l. 16s. $7 d$.
(30) What is the interest of 17801 . for 5 years and 120 days, at $3 \frac{1}{2}$ per cent per ann.? Ans. 331l. 19s. $7 \frac{1}{2} d$.- 330 r .
(31) What is the amount of 500 guineas, at $4 \frac{1}{2}$ per cent per anuum, for 7 years and 73 days? Ans. 695l. 2s. Od

V . When the amount, time, and rate per cent, are given to find the principal.

Rule. As the amount of 100l. at the rate, and for the time given, is to 100 , so is the amount given to the princlpal required.

Examples.
(32) What principal being put to interest, will amount to $430 l 14 s$. in 4 years, at $4 \frac{1}{2}$ per cent per annum?
$4 \frac{1}{2} \times 4=18+100=118 l$. =the amount of 100 for the rate and time.
Then say-As 118\% : 100l. :: 430l. 148.
$20 \quad \frac{20}{8614}$
236,0) $\frac{100}{708}{ }^{86140,0}(365$ Ans.
$\overline{1534}$
1416
1180
1180
(33) What principal being put to interest will amount to 540l. in 5 years, at 4 per cent. per annum? Ans. 4500.
(34) What principal being put to interest for 7 years at 5 per cent. per annum, will amount to 708l. 15s.? Ans. $525 l$.
VI. When the principal, rate per cent, and amount, are given, to find the time.

Rule. As the interest of the principal for one year is to one year, so is the whole interest to the time required.

Examples.
(35) In what time will $365 l$. amount to $430 l$. 14s. at $4 \frac{1}{2}$ per cent. per annum?

(36) In what time will 450l. amount to 540 l. at 4 per cent. per annum? Ans. 5 years
(37) In what time will $525 l$. amount to $708 l$. 15s. at 5 per cent. per annum? Ans. 7 years
VII. When the principal, amount, and time are given, to find the rate per cont.

Rule. As the principal is to the interest for the whole time, so is $100 l$. to its interest for the same time. Divide that interest by the time, and the quotient will be the rate per cent.

## Examples.

(38) At what rate per cent. will $365 l$. amount to $430 l .14 s$. in 4 years' time?

| $\begin{array}{cc} f & 8 . \\ 430 & 14 \\ 365 \end{array}$ | $\begin{gathered} \stackrel{£}{\text { As }} 365 \end{gathered}$ | $\begin{gathered} \mathcal{f} \quad s . s . \\ 65 \\ 20 \\ 20 \end{gathered}$ | : | $\underset{100}{f}$ |
| :---: | :---: | :---: | :---: | :---: |
| 6514 interest |  | 1314 |  |  |
| $\xlongequal{ }$ |  | 100 |  |  |
|  | $\begin{aligned} & 365) \overline{131400}(360 s .=18 l . \text { and } \\ & 18 l . \div 4 \text { yrs. }=4 \frac{1}{2} \text { per cent. } \end{aligned}$ |  |  |  |

(39) At what rate per cent. will 450l. amount to 540l. in 5 years' time? Ans. 4 per cent
(40) At what rate per cent. will $525 l$. amount to $708 l$ 15s. in 7 years' time?

Ans. 5 per cent.

## COMMISSION.

COMMISSION is an allowance of so much per cent from merchants to their factors, for the buying or selling of goods. The term is also applied by bankers to drawing bills and managing accounts.

Rule I. If the commission be above one per cent, multiply the principal by the rate per cent (as in interest), and divide by 100 .

2nd. If under one per cent, divide the given sum by 100 , and take aliquot parts from the quotient, with the commission.

## Examples.

(1) What does the commission come to on 845l. 18s. $6 d$. at $3 \frac{3}{4}$ per cent?

$$
\begin{aligned}
& 2537156 \\
& \frac{1}{4}\left|\frac{1}{2}\right| \begin{array}{lll}
422 & 19 \\
211 \\
9
\end{array} \\
& \text { 100) } 31 / 7244 \frac{1}{2} \\
& \text { Ans. } 3114 \quad 5 \frac{1}{4}
\end{aligned}
$$

(2) What must I allow my correspondent for disbursing on my account, 3892 . 17 s . 9 d . at $2 \frac{1}{4}$ per cent?

Ans. 8l. 15s. $5 \frac{1}{4} d$.
(3) What is the commission of 768 l . 12 s . 6 d . at $2 \frac{1}{2}$ per cent? Ans. 19l. 4s. $3 \frac{3}{4} d$.
(4) My correspondent writes me word that he has bought goods on my account to the value of 890 l .10 s . 4 d .; what does his commission come to at $2 \frac{3}{4}$ per cent?

Ans. 24l. 9s. 91d
(5) If I allow my factor $\frac{5}{8}$ per cent., what will be the commission for disbursing on my account 385l. 10s.?

(6) What will the commission of a country banker amount to on $1650 l$. at $\frac{3}{8}$ per cent.?

(7) What will be the commission of $1000 l$. at $\frac{1}{4}$ per cent. ? Ans. $2 l .10 \mathrm{~s}$.
(8) What will a banker's commission for $7860 l$. 16s. $10 d$. amount to, at $\frac{3}{4}$ per cent. ?

Ans. 58l. 19s. $1 \frac{1}{2} d$.
(9) Suppose I allow my correspondent $1 \frac{3}{8}$ for his commission, what will it amount to for disbursing on my account


## BROKERAGE.

BROKERAGE is a small allowance per cent. to a person called a broker, for assisting merchants or factors in buying or selling of goods.

Rule. The same as for Commission.

## Examples.

(1) What is the brokerage of $562 l .10 s$. at $6 s .6 d$. per cent.

| $\underset{1,00) 5,62}{\stackrel{f}{10}}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 58. | $\frac{1}{4}$ |  | 12 | 6 |
| 1 s. | ${ }^{\frac{1}{6}}$ |  |  | 11 |
| $6 d$. |  |  | 5 | $7 \frac{1}{2}$ 9 |
| Ans. $£ 116 \quad 6$¢ |  |  |  |  |

(2) If I allow a broker $\frac{6}{\frac{6}{7}}$ per cent., what will his brokerage come to on 1456l. 12s. 6d.?

| $\mathcal{E}$ |
| :---: |
| $1,00) 14,56$ |
| s. |
| 14 |

N.B. When aliquot parts are not easily found, multiplying by the upper figure and dividing by the lower, will give the answer.
(3) What is the brokerage of $487 l .18 s$. at 12 s .6 d . per cent. ?
(4) Find the brokerage of $1350 l .16 s .8 d$. at 2 s .9 d . per cent. ? Ans. 1l. 17s. $1 \frac{1}{4} d$.
(5) If I allow a broker $\frac{3}{8}$ per cent., what will his brokerage come to on $964 l$. 14s. ? Ans. 5 ll . 15 s .9 d .
(6) A broker sold goods to the amount of $525 l$. 12 s ., what will his brokerage come to at $2 \frac{3}{8}$ per cent.? Ans. 12l. $9 s .7 \frac{3}{4} d$.
(7) If a broker sells goods to the amount of 1000 guineas, what is his demand at $1 \frac{6}{8}$ per cent.? Ans. 18l. 7 s .6 d .
(8) What is the claim of a broker, at $\frac{1}{4}$ per cent., on 1760l. 12s.?

Ans. $4 l .8 s .0 \frac{1}{4} d$.

## PURCHASING OF STOCKS.

STOCK is a name given to the money borrowed by government; and also to the property of our trading companies. The rules for buying or selling shares in these stocks are as follow:

Rule 1st. If the sum given is above par (i.e. above 100), multiply the sum to be purchased by the excess above 100; divide the product by 100 , and add the quotient to the given sum.

2nd. If the sum given is under par, multiply it by the price ; and that product divided by 100 , will give the answer.

Or, 3rdly, Instead of multiplying, take parts for the whole price.

## Examples.

(1) What is the purchase of $736 l$. 10s. South Sea Stock at $111 \frac{3}{8}$ per cent.?

| £ 8. | Or thus : | Or take the parts thus : |
| :---: | :---: | :---: |
| 73610 | £ s. | £ s . |
| 11 | ${ }^{10} 0^{\frac{1}{10}} \left\lvert\, \begin{array}{ll} & 73610\end{array}\right.$ | \|10| $\left.\frac{1}{10} \right\rvert\, \quad 73610$ |
|  |  |  |
| 810110 | $\frac{2}{8}$ 1 $\frac{1}{4}$ 7 7 |  |
| $\frac{2}{8}$ $\frac{1}{4}$ 184 2 6 | $\frac{1}{8}$ $\frac{1}{2}$ 1 16 93 | ( 018 43 |
| $\frac{1}{8}$ $\frac{1}{2}$ 92 1 3 | 18 43 | Ans. $£ 82056$ |
| 1,00)83,77 $13 \quad 9$ | Ans. £ $820 \quad 5 \quad 6$ |  |
| $83 \quad 15 \quad 6 \frac{1}{4}$ |  | . - - - |
| 736100 |  |  |
|  |  |  |
| Ans. $\boldsymbol{8} 820 \quad 5 \quad 64$ |  |  |

(2) Bought $782 l .16 \mathrm{~s} .6 \mathrm{~d}$. Bank annuities, at $91_{8}^{\frac{1}{8}}{ }_{2}$ er cent.4 what did it cost me?

| $\begin{array}{ccc} £ & s . & d . \\ 782 & 16 & 6 \\ 9 \end{array}$ | Or thus: |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
| $704586=9$ |  |  |  |  |
| 10 | 25 | $\frac{1}{2}{ }_{3} 3918$ |  |  |
|  | 10 | $\frac{1}{5}$ | 19514 | 112 |
| $70454 \quad 5 \quad 0=90$ | 5 | $\frac{1}{2}$ | 78 | 578 |
| $782166=1$ | 1 | $\frac{1}{5}$ | 39 | 298 |
| $9717 \quad 0{ }^{3}=\frac{1}{4}$ |  | $\frac{1}{8}$ | 718 62 |  |
| $\overline{713,3418 \quad 6 \frac{3}{4}}$ |  |  | 19 | - 6 |
|  | Ans. £ $713 \quad 611 \frac{1}{4}$ |  |  |  |
| ร. $£ 713 \quad 611 \frac{3}{4}$ |  |  |  |  |

(3) What is the purchase of $1340 l$. 12s. East India stock, at $110 \frac{1}{4}$ per cent.? Ans. $1478 l$. 0 s. $2 \frac{1}{2} d$.
(4) Sold 2365l. 18s. 6d. India stock, at $104 \frac{5}{8}$ per cent., what sum did I receive? Ans. 2475 l . 6 s. $11 \frac{1}{2} d$.
(5) Bought 758l. 18s. Three per cent. consolidated annuities, at $88 \frac{1}{4}$ per cent. ? Ans. 669l. 14s. $7 d$.
(6) What is the purchase of $1000 l$. Consols, at $84 \frac{3}{8}$ per cent.?

Ans. 843l. $15 s$.
(7) At $103 \frac{3}{8}$ per cent., what is the purchase of $5620 l$. Three per cent. reduced annuities?

Ans. 5809l. 13s. 6d.

## INSURANCE.

INSURANCE is an allowance per cent. paid by the proprietors of goods, \&c., to certain persons or offices, who engage to make good the loss of ships, houses, goods, \&c., which may happen by storms, fire, or other accidents : the security the insurer receives, as well as the premium he pays, is also called Insurance.

Rule.-Multiply the sum to be insured by the rate, and the product divided by 100 is the per centage to be paid.Or, instead of multiplying, take parts for the rate.

## Examples.

(1) What is the inmarance of 658 l .12 s .6 d . at $15 \frac{5}{8}$ per cent. $f$

(2) What is the insurance of $850 l$. at $12 \frac{3}{4}$ per cent.? Ans. 108l. 7s. 6d.
(3) What is the insurance of a ship's cargo valued at 24630l. at $18 \frac{1}{4}$ per cent.? Ans. 4494l. 19s. $6 d$.
(4) What is the insurance of $1000 l$. at $6 \frac{3}{8}$ per cent.?

Ans. 63l. 15s.
(5) What is the insurance of $1784 l$. 12 s . at $1 \frac{5}{8}$ per cent.? Ans. 28l. 19s. $11 \frac{3}{4} d$.
(6) What is the insurance of $364 l .15 \mathrm{~s}$. at 3 s .8 d . per cent., and at $14 s .8 d$.?

$$
\begin{aligned}
& \text { Ans. £ } 013 \quad 4 \frac{1}{2} \text { nearly }
\end{aligned}
$$

(7) What is the insurance of $584 l .16 s .6 d$. at $2 s .9 d$. per cent. ?
(8) Required the insurance of $1234 l$. at $3 s .4 d$. per cent. ? Ans. 2l. 1s. $1 \frac{1}{2}$ d.
(9) What is an underwriter to receive for insuring 50002 . at 10 guineas per cent. ?*

Ans. $525 l$.

* When the premium is at so many guineas, work as for pounds, and add a twentieth part to the answer.


## (01)

## COMPOUND INTERFST

COMPOUND INTEREST is that which arises both from the principal and interest ; that is, the interest due at each payment is added to the principal, to bear interest for the next payment.

Rule. Find the amount of the principal for the time of the first payment, by Simple Interest. Call this amount the principal for the second payment, and find its amount as before; and so on for the number of payments required.

2nd. Subtract the first principal from the last amount, and it will give the compound interest required.

3rd. When the interest is half-yearly, quarterly, \&c., find the interest for one payment more than the number given; and take the parts from that payment, which add to the sum before found.

## Examples.

(1) What is the amount of $250 l$. for 3 years at 5 per cent. ?

| £ | £ 8. | £ 8. |  |
| :---: | :---: | :---: | :---: |
| 250 | 250 0=1st yr.'s prin. | 26210 | $0=2 n d$ yr.'s prin. |
| 5 | $1210=1$ st yr.'s interest | 132 | $6=2 n d$ yrs. int. |
| $\begin{array}{r} 1 \overline{2 / 50} \\ 20 \end{array}$ | $26210=2 n d y r . ' s$ prin. | 27512 | $6=3 r d$ yr.'s prin. |
| 10/00 | $\overline{13 / 1210}$ | 13/78 2 | 6 |
|  | 20 | 20 | £ s. d. |
|  | 2/50 | 15/62 | 275126 |
|  | 12 | 12 | $\begin{array}{llll}1315 & 7 \frac{1}{2}\end{array}$ |
|  | 6/00 | 7/50 | $2981 \frac{1}{2}=3 r \cdot d$ |
|  | Or thus :* | 4 | $y r . ' s ~ a m . ~$ |
|  | \& s. $d$. | $\overline{2 / 00}$ |  |

$\left.\frac{1}{20} \right\rvert\, 250 \quad 0 \quad 0=$ given principal
$\frac { 1 } { 2 0 } \longdiv { 2 6 2 1 0 0 } = 2 n d$ year's principal
$\begin{array}{lll}13 & 2 & 6=2 n d \\ \text { year's interest }\end{array}$
$\left.\frac{1}{20} \right\rvert\, \longdiv { 2 7 5 1 2 \quad 6 }$

Ans. $£$| 1315 |
| ---: |
| $289 \quad 8 \quad 1 \frac{1}{2}$ |

(2) What is the amount of $384 l .10 \mathrm{~s}$. for 5 years, at 4 per cent. per annum? Ans. 467 l . 16 s . 0 d .

* N. B. When the interest is any eçual part of a hundred, as 5 per cent. is $\frac{1}{20}, 4$ per cent. $\frac{1}{25}$, \&c., the answer may be more expeditiously found by successive divisions.
(3) What is the amount of 10001 . for 3 years, at 5 per cent. per annum ? Ans. 1157l. 12s. $6 d$.
(4) Required the amount of 750 l .16 s .8 d . for 4 years, at $4 \frac{1}{2}$ per cent. per annum?

Ans. 895l. 7 s . $7 \frac{1}{4} d$.
(5) What is the amount of $100 \%$. for 3 years, at $3 \frac{1}{2}$ per cent. per annum? Ans. 110 l .17 s .5 d .
(6) What is the amount of $570 l .10 \mathrm{~s}$. for $3 \frac{1}{4}$ years, at $4 \frac{1}{2}$ per cent. per annum?

(7) What is the amount of $500 l$. for $4 \frac{1}{2}$ years, at 4 per cent. per annum? Ans. 596l. 12s. $6 \frac{1}{4} d$.
(8) What is the amount of $368 l$. 12 s. for $3 \frac{3}{4}$ years, at 3 per cent. per annum?

Ans. 411 l. 16s. $9 \frac{3}{4} d$.
(9) What is the compound interest of 4002 . for 2 years 10 months and 15 days, at $3 \frac{1}{2}$ per cent. per annum?

(10) What is the compound interest of $100 l$. for 3 years 4 months and 10 days, at $4 \frac{1}{2}$ per cent. per annum?

Ans. 15l. 19s. $4{ }_{3}^{3} d$.
(11) What is the compound interest of $765 l$. $10 s$. for $5 \frac{1}{2}$ years, at 4 per cent. per annum?

Ans. 184l. 9 s . $5 \frac{1}{4} d$.
(12) What is the compound interest of $250 l$. for $2 \frac{1}{2}$ years, at 4 per cent. per annum, payable half-yearly ?
f $s . \quad d$.
50) 2500 the given principal

500 frst half-year's interest
$5 0 \longdiv { 2 5 5 0 0 }$ second half-year's principal
520 second half-year's interest
$5 0 \longdiv { 2 6 0 2 0 }$ third half-year's principal
540 third half-year's interest
$5 0 \longdiv { 2 6 5 6 0 }$ fourth half-year's principal
$561 \frac{1}{4}$ fourth half-year's interest
$50) \longdiv { 2 7 0 1 2 1 1 } { } ^ { 1 }$ fftth half-year's principal $\begin{array}{lll}5 & 8 & 2 \frac{3}{4} \text { fifth half-year's interest }\end{array}$
N.B. 4 per cent. for a year is $\frac{1}{25}$ of a hundred - consequently, perhalf-year will be $\frac{1}{50}$. [See the note to the first sum in this rule.]

| 5 | 8 | $2 \frac{3}{4}$ fifth half-year's interest |
| :--- | :--- | :--- |
| 276 | 0 | 4 |
| five half-years' amount |  |  |
| 250 | 0 | 0 |
| first principal, subtracted |  |  |
| Ans. 26 | 0 | 4 |
| compound interest |  |  |

(13) Find the compound interest of $280 l$. 10 s . for $1 \frac{1}{2}$ year, at 5 per cent. payable half-yearly ? Ans. 21l. 11s. $4 d$.
(14) What is the compound interest of $760 l$. 15 s . for 2 yrs . payable half-yearly, at 4 per cent. per ann.? A. $62 l$. 14 s. $2 d$.
(15) What is the amount of 1002. payable quarterly, sup posing it to have been forborne 2 years, at 3 per cent.?



Ans. $106 \quad 3 \quad 1 \frac{1}{2}$ amount of 2 ycars by quarterly payments
(16) What is the amount of 50l. payable quarterly, supposing it to have been forborne $2 \frac{1}{2}$ years, at $3 \frac{1}{2}$ per cent. per annum?

Ans. 54l. 10s. $11 \frac{1}{4} d$.

## DISCOUNT.

DISCOUNT is the allowance made to a person for paying money before it is due; and is so much as that money, if put to interest, would gain in the same time and at the same rate.
Thus 100l. present money, will discharge a debt of 1057. to be paid a year to come, rebate being made at 5 per cent.
The present worth, then, is the sum to be paid when the discount is taken off.

Rule 1st. When the present worth is required; say, As the amount of $100 l$. for the given rate anal time is to 100l., so is the sum given to the present worth.

2nd. When the rebate or discount is rentrired; say, As the amount of 100l. for the given rate and timis, is to its interest, so is the given sum to its discount.

## Examples.

(1) What is the present worth of $360 l$. $10 s$. for 11 months, at 6 per cent.?

(2) What is the present worth of $365 l$. 10 s. for 7 months, at $4 \frac{1}{2}$ per cent. per annum ? Ans. $356 l .3 s .-51 \mathrm{rem}$.
(3) What is the present worth of $465 l$. 12 s . for 6 months, at $3 \frac{1}{2}$ per cent. per annum? Ans. $457 l$. 11s. $10 \mathrm{~d} .-230$ rem.
(4) Sold goods for $384 l$. 15 s . to be paid 10 months hence, what is the present worth at 6 per cent. discount?

Ans. $366 l .8$ s. $6 \frac{3}{4} d .-45 \mathrm{rem}$.
(5) How much ready money can I receive for a note of 150l. due 18 months hence, at 5 per cent.?

Ans. 139l. 10s. $8 \frac{1}{4} d .-105 \mathrm{rem}$.
(6) What is the present worth of $210 l$. payable in a quarter of a year, discounting at $4 \frac{1}{2}$ per cent.?

Ans. 207l. 13s. $3 \frac{1}{4} d .-187$ rem.
(7) What is the discount of $750 l$. for 1 year and 9 months, at $4 \frac{1}{2}$ per cent. ?

(8) What is the discount of $120 l .10 s .6 d$ for $1 \frac{1}{4}$ year, at $4{ }_{2}^{1}$ per cent. ? Ans. 6l. $8 s .4 \frac{1}{4} d .-1905 \mathrm{rem}$.
(9) Find the discount of $150 l$. due 2 years hence, at 5 per cent.? Ans. 13l. 12s. $8 \frac{3}{4} d$. nearly.
(10) Sold goods to the value of $300 l$. to be paid in 18 months, what would be the discount for present payment at $3 \frac{1}{2}$ per cent.? Ans. 14 l . $19 \mathrm{~s} .3 \frac{1}{4}$ d. -1675 rem .
(11) What is the discount of $500 l$. for 12 months, deducting 6 per cent.? Ans. 28l. $6 s .0 \frac{1}{4} d .-86$ rem.
(12) Sold goods to the value of $1500 l$. to be paid in 15 months, what must be the discount for present payment at $12_{2}^{1}$ per cent. ?

Ans. 202l. 14s. $0 \frac{1}{2} d .-1650 \mathrm{rem}$.
(13) What is the present worth of $150 l$. payable as follows - $50 l$. at 3 months, $50 l$. at 6 months, and $50 l$. at 9 months, discounting at 6 per cent.?


| m. $\quad$ ¢ |  |  |  |
| :---: | :---: | :---: | :---: |
| $6\left\|\frac{1}{2}\right\| 6$ |  |  |  |
| - |  |  |  |
| ${ }^{3}$ |  |  |  |
| 100 | 103) 5000 ( 48l. 10s. $10 \frac{4}{4}$ d. present worth |  |  |


| $m$. | £ | $\chi^{8} 8$ | £ | $\boldsymbol{\Sigma}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 6 | Then, As 10410 . | 100 : | 50 |  |
| ${ }^{\frac{1}{2}}$ | - | 20 | 1000 | 20 |  |
| 3 - $\frac{1}{2}$ | 3 |  |  | $\overline{1000}$ |  |
|  | 110 | 20902090 | ) 100000 | 47l. 16s. 11 4 d. | present worth |
|  | 410 | £ s. $d$. |  |  |  |
|  | 100 | $49 \quad 5 \quad 2 \frac{1}{2}$ |  |  |  |
|  |  | $481010 \frac{1}{4}$ |  |  |  |
|  | 10410 | - 4716114 |  |  |  |
|  |  | Ans. 145130 |  |  |  |

(14) What is the present worth of $120 l .10$ s. due 1 st May, this being Jan. 1st, reckoning interest at 5 per cent?

$$
\text { Ans. 118l. 10s. } 5 \frac{3}{4} d .
$$

(15) Sold goods to the amount of $1000 l$. due $\frac{1}{2}$ at 6 months and $\frac{1}{2}$ at 12 months; required the discount at 10 per cent? Ans. 69l. 5s. $3 \frac{1}{4} d$.
(16) What is the present worth of $750 l$. payable one-third at 4 months, one-third at 8 months, and one-third at 12 months, reckoning the discount at $7 \frac{1}{2}$ per cent?

Ans. 714l. 11s. 1 d .

## EQUATION OF PAYMENTS.

EQUATION OF PAYMENTS is a rule for finding the equated time to pay at one payment several sums due at different times.

Rule. Multiply each payment by the time at which it becomes due; add the products together, and divide their sum by the sum of the payments; the quotient is accounted the mean time.*

## Examples.

(1) A owes B 560l.; of which 200l. is to be paid at 3 months, 200l. at 5 months, 100l. at 6 months, and the rest at 9 months; I demand the equated time for the whole payment.
$200 \times 3=600$
$200 \times 5=1000$
$100 \times 6=600$
Therest $60 \times 9=540$
$\overline{56,0} \quad \overline{274,0}(4$ mo. 26 days
$\frac{224}{50}$

56 ) 1500 ( 26 days 112

380
336
44
N.B. The months are multiplied by 30 , to bring them into days.
(2) Yowes $Z$ a certain sum, $\frac{1}{3}$ of which is to be paid in 2 months, $\frac{1}{4}$ in 3 months, $\frac{1}{5}$ in 4 months, $\frac{1}{8}$ in 5 months, and the rest in 6 months, $I$ demand the equated time.
N.B. We may suppose any sum.

Suppose $240 l$.

$$
\begin{aligned}
& \frac{1}{3}=80 \times 2=160 \\
& \frac{1}{4}=60 \times 3=180 \\
& \frac{1}{5}=48 \times 4=192 \\
& \frac{1}{8}=30 \times 5=150
\end{aligned}
$$

The rest $22 \times 6=132$

| 240 | $\overline{720}(3 m .11 \text { days }$ |
| :---: | :---: |
|  | $\begin{gathered} 94 \\ 30 \end{gathered}$ |
| 24, | $\underset{264}{282,0} \text { ( } 11 \text { days }$ |
|  | 18 |

(3) I have to pay $356 l$. at three payments, viz. : 120 at 3 months, $150 l$. at 6 months, and the rest at 9 months; for what length of time must a single note be given, to pay the whole at once? Ans. 5 mo. 21 days- 144 rem.
(4) I have to receive 684l. in notes as follow, viz. : $130 l$. at 2 months, 180l. at 3 months, $300 l$. at 4 months, and 74l. at 5 months, but preferring to have the whole in one note, for what time must it be given? Ans. $3 \mathrm{mo} .13-d a .-648$ rem.

[^2](5) A owes B a certain sum, $\frac{1}{4}$ of which is to be paid in 4 months, $\frac{1}{2}$ in 6 months, and the rest in 8 months; but they agree that the whole shall be paid at one equated time: what is that time?

Ans. 6 months.
(6) Bought goods to the value of $750 l$. which were to have been paid for as follows : $220 l$. in 3 months, $350 l$. in 4 months, and the rest in 6 months; but afterwards agreeing to make but one payment of the whole, I demand what that time must be? Ans. 4 mo. 5 days- 450 rem.
(7) A debt is to be paid as follows: viz. $\frac{1}{4}$ at 3 months, $\frac{1}{3}$ at 4 months, $\frac{1}{5}$ at 5 months, and $\frac{1}{6}$ at 6 months, and the rest at 7 months; what is the equated time for the whole?

Ans. 4 mo. 13 days
(8) I have one bill of 436 l .12 s .6 d . payable, in 75 days, one of 284 l .10 s .9 d . payable at 66 days ; and one of 335 l . 16s. $8 d$. payable in 90 days; if I receive one bill for the whole, what must be the date?

| $£ 436$ | 12 | $6 \times 75=32746$ | 17 | 6 |
| ---: | ---: | ---: | ---: | ---: |
| 284 | 10 | $9 \times 66=18779$ | 9 | 6 |
| 33516 | $8 \times 90$ | $=30225$ | 0 | 0 |
| 10561911 | 81751 | 7 | 0 |  |
| 20 | 20 |  |  |  |
| 2139 | 1635027 |  |  |  |
| 12 |  | 12 |  |  |

N.B. When either the time or the debts are of different denominations, as months, weeks, or days, or $£$ s. d., they may be reduced to the same denomination, before the several operations take place.
$\overline{253679} 253679) \overline{19620324}$ (77 days. Ans.
(9) I have in my possession one bill for $123 l$. 10 s. $4 d$. due in 55 days; one for $99 l .8 s .6 d$. due in 60 days; and one of 100l. due in 30 days; at what date ought one bill to be given for the whole sum?

Ans. 48 days
(10) Bought a quantity of goods to the value of $756 l$. 16 s .3 d . for which I gave the following bills: viz. 120l. 10 s . at 90 days ; 200 l .14 s .6 d . at 75 days; 300 l . at 60 days; and the rest at 30 days; I demand the equated time for the whole at one payment?

Ans. 63 days
(11) A debt of 1500 l. is to be paid as follows: viz. $\frac{1}{4}$ at $6 \frac{1}{2}$ months: $\frac{1}{2}$ at $12 \frac{1}{2}$ months ; and the rest in 1 year 6 mo . and 15 days: what is the equated time for the whole payment?

(12) A owes B 1000l. to be paid as follows: 200l. at 4 months; $300 l$. at 8 months; 200l. at 12 months; 200l. at 15 months; and the rest at the end of two years : the equated time for one payment is required ? Ans. 11 months
(13) A person has owing to him $36 l .10$ s. to be paid in $3 \frac{1}{2}$ months; $48 l .12$ s. to be paid in $6 \frac{1}{2}$ months; and 100l. payable in $8 \frac{1}{2}$ months; what would be the equated time for the payment of the whole?

Ans. 6 mo. 29 days
(14) A owes B a certain sum, of which $\frac{1}{3}$ is to be paid in 4 months; $\frac{1}{4}$ in 6 months; $\frac{1}{5}$ in 8 months ; $\frac{1}{8}$ in 10 months; and the rest in 12 months: I demand the equated time?

Ans. 6 mo. 23 days

## BARTER.

BY this rule traders are directed how to exchange one commodity for another, so that neither party may sustain loss.

Rule. Find the value of that commodity whose quantity is given; then find what quantity of the other at the rate proposed, may be had for the same money. This is done by dividing the value of the quantity exchanged, by the price of a unit returned.

## Examples.

(1) How many yards of cloth at (is. per yard, must be delivered in barter for 99 lb . of tobacco, at $4 s$. per lb.?

N.B. Here the value of the tobacco is divided by the price of one yard, which gives the answer.
(2) What quantity of chocolate at $4 s$. $6 d$. per 1 lb . must be given in barter for 2 cwt 1 qr .13 lb . of tea at 7 s . per lb.?

Ans. 3 cwt. 2 qr. $20 \mathrm{lb} .3^{5} \mathrm{oz}$.
N.B. As the divisor must be brought into the lowest name mentioned (sixpences) so must the dividend.
(3) How much cloth at 7s. $6 d$. per yard, must be given in birter for 84 reams of paper, atill $12.2 s_{t} 6 d$. per ream? Luss? 3C4; $y d s$.
(4) How much cheese at $2 l .7 \mathrm{~s}$. 6 d . per cwt. must be bartered for 20 cwt . of hops, at $5 l .11 \mathrm{~s} .7 \frac{1}{2} d$. per cwt. ?

Ans. 47 cwt.
(5) How much tobacco at $6 l .18 s .6 d$. per cwt is equal in value to 5 cwt .3 qr .14 lb . of snuff, at $4 s .6 d$. per lb. ?

Ans. 21 cwt. 1 qr. 14 lb.- 756 rem.
(6) How many dozens of wine, at $2 l .8 s .4 d$. per dozen, must be received in exchange for 3 puncheons of rum, at 60l. $8 s .4 d$. per puncheon?

Ans. 75 dozens
II. When part of the value is returned in cash, and the remainder in goods.

Rule. Deduct the cash from the value of the given commodity; and then work for the remaining commodity as before.
(7) How many yards of velvet, at $9 \mathrm{~s} .8 d$. per yard, must I give, with 26l. $8 s .8 d$. in cash, for 50 gallons of Geneva, at 18s. $6 d$. per gallon?

(8) A sold to B 30 cwt . of rice, at $2 l$. 4 s. per cwt. for which B returned him $15 l .11 s .8 d$. in cash, and the rest in serges, at $4 s .2 d$. per yard; how many yards did A receive? Ans. 242 yds.
(9) Bought 12 quarters of wheat, at $2 l$. 163 . per quarter, for which I paid in cash 13l. 12 s . and the remainder in beans at 5 s. per bushel, how many bushels had I to return?

Ans. 80 bush.
(10) A and B barter. A has 84 galls. of brandy at 18 s .6 d . per gallon, for which B gives him 30l. in money, and the rest in raisins at 9 d . per lb .; what quantity of raisins must A receive?

Ans. 1272 lb.—or 11 cwt. 1 qr. 12 lb.
(11) A has a quantity of pepper, weighing neat 1800 lb . at 19 d . per $\mathrm{lb}_{\mathrm{v}}$ for which Z gives him 80l. in money, and the restingrads att $9 \frac{1}{2} d$. per.ib; ; how many pounds weight must A receive?
(12) Received in barter 1200 yards of linen at $3 s .4 d$. per yard, and returned 84 lb . of tea at $6 s .8 d$. per lb. and the rest in wine at $40 s$. per dozen; the quantity of wine is required.*

Ans. 86 doz. of wine
III. The rate of one commodity being given, to find how the other should be rated.

Rule. Divide the value of the one commodity by the quantity of the other.
(13) Bartered 2 pieces of cloth containng 64 ells, at $7 s .6 d$. per ell, for 4 yards of velvet; I demand what the velvet was rated at per yard?


Received of A 12 cwt .2 qrs. of cheese, at $2 l .12 \mathrm{~s} .1 \mathrm{~d}$. per cwt. and returned him as an equivalent a tierce (42 galls.) of rum ; I demand the value of the rum per gallon? Ans. 15 s .6 d .
(15) X sends to Y 260 yards of drugget, and receives in return 4 cwt .3 qrs . of hops, at $4 l .2 s .6 d$. per cwt. ; the price of the drugget per yard is required? Ans. $1 s .6 d$. $2_{6}^{2,2}$ per $y d$.
(16) C delivered 84 gallons of brandy, at 25 s . per gallon, to D , for 450 yards of cloth ; what was the cloth per yard?

Ans. 4s. 8d. per yd.
IV. When the ready money price of one commodity has been raised in barter, to find how to raise the other in proportion.

Rule. As the ready money price of the one commodity is to its bartering price, so is the ready money price of the other to its bartering price.

[^3](17) A has wines at 48s. per doz. ready money, but in barter advances it to 54 s . ; B has brandy at 24 s . per galion ready money; how much must B raise his brandy per gall. to be equivalent to A's?

(18) A tradesman has velvets at $10 s .6 d$. per yard ready money, which he raises to 12 s . in bartering with me for Welsh flannels, which.I sell at $18.9 d$. per yard ready money; how must I rate them per yard in barter to be an equivalent to the velvet?

Ans. 2s. per yard
(19) Y has linen cloth worth $2 s .6 d$. per ell ready money, but in barter he will have $3 s$.; Z has broad cloth worth 1l. 5 s. per yard ready money; at what price ought the broad cloth to be rated in barter? Ans. 30s. per yard
(20) A merchant with whom I bartered tea for sugar, raised his sugar from $1 s$. to $13 \frac{1}{2} d$. per lb.; what ought $I$ to have charged him for tea which I sold, ready money, for $5 s .6 d$. per ib.?

Ans. 6s. $2 \frac{1}{4} d$.

## PROFIT AND LOSS.

PROFIT and LOSS is a rule that discovers what is gained or lost in the buying or selling of goods; and also teaches how to raise or fall the price, so as to make a giver gain or lose by them.
This rule has several variations, but the questions are mostly performed either by the rule of Proportion or Practice.

Examples.
CASE I. To find the whole gain or Loss on any quan. tity of goods.
(1) Bought 19 cwt. 3 qrs. 14 lbs . of cheese at $2 l .18 \mathrm{~s} .6 \mathrm{~d}$. per cwet., and sold it out at $3 l$. $3 s$. per cwt., what was the profit on the whole?

(2) Bought 7 lbs . of tobacco for 1 ll .8 s .6 d . and sold it for 1l. 11s. $6 d$., what was the gain per cwt?

Ans. 2l. 8 s.
(3) If butter be bought at $9 \frac{1}{2} d$. per lb . and sold at $1 s$. per lb., what would be gained by 2 cwt .1 qr .7 lbs . at that rate ? Ans. $2 l .13 s .11 \frac{1}{2} d$.
(4) Purchased 1000 yards of cloth at the rate of $4 s .6 d$. per yard, and sold the whole at $5 s .9 d$. per yard, what was the whole gain?

Ans. 62l. 10 s.
(5) Paid $56 l$. for one ton of steel, which I retailed at $6 \frac{1}{2} d$. per lb., what was the profit or loss by the sale of 10 tons? Ans. 46l. 13s. 4d. gain
II. To find the selling price of goods, at a certain gain.
(6) At what price must I sell raisins per cwt. which cost $2 l$. 10 s . per cwt. to gain 12 per cent. : and also at what rate per lb.?

(7) Bought soap at 70 s . per cwt.; at how much per lb . must I retail it, to gain 10 per cent. profit? Ans. $8 \frac{1}{4} d$.
(8) Purchased cotton stockings at 4 s .2 d . per pair ; how must I sell them per pair to gain 20 per cent. profit?

Ans. 5 s.
(9) If 107 Flemish ells 1 qr. of Cambric cost 64l. 8s. how must I sell it per yard to gain 15 per cent.? Ans. 18s. $4 \frac{3}{4} d . \frac{3}{3}$
(10) Bought sugar at $3 l .18 \mathrm{~s}$. 6 d . per cwt.; how must I retail it per cwt. to gain 12 per cent.? Ans. $4 l .7 s .11 d . \frac{1}{2} s$

## III. To sell at a certain loss.

(11) Bought 120 yards of drugget for $9 l .10 s$. which I find much damaged ; how must I sell it per yard, so as to lose $30 s$. by the whole?

(12) I gave 38l. for 2 cwt. 2 qrs. of tobacco ; but becoming damaged, at what rate must I sell it per lb. to lose $10 l$. by the whole?

Ans. $2 s$.
(13) Sold bacon at $7 \frac{1}{2} d$. per lb . which I bought at $9 \frac{3}{4} d$.; what shall I lose by the sale of 3 cwt .2 qrs .12 lb . ?

Ans. 3l. 15s. 9 d .
(14) A quantity of tea cost me $6 s .8 d$. per lb . but proving damaged, how must I sell it per 1 lb . to lose 10 per cent.?

Ans. $6 s$.
(15) Lost 14 per cent. on pepper, which Ibought at $2 s .2 \frac{1}{2} d$. per lb . how did I sell it per lb.?

$$
\text { Ans. } 1 \mathrm{~s} .10 \frac{3}{1} d . \frac{1}{160}
$$

> IV. To find the gain or loss per cent.
(16) If rum cost 15 s .6 d . per gallon, how should it be sold per gallon to clear 15 per cent. ?

(17) How much is gained per cent. at the rate of $1 s .8 d$. in the $£$ ?

Ans. $8 l .6 s .8 d$.
(18) If $2 s .6 d$. is gained in a guinea, how much is that per cent.? Ans. 11l. 18s. 1 d. $2^{\frac{3}{1}}$
(19) Bought coffee at $2 s .2 d$. per lb . and sold it at $2 s .8 \frac{1}{2} d$. per 1 lb ., required the gain per cent.?

Ans. $25 l$.
(20) If I sell cheese at $6_{2}^{1} d$. per lb . which cost me $7 \frac{3}{\frac{3}{4}} d$. per lb., what do I lose per cent.? Ans. 16l. 2s. 7 d. nearly.

> V. To find the prime cost of goods.
(21) If 350 yards of cloth be sold for $210 l$. $12 s$. at 20 per cent. profit, what did it cost per yard ?

(22) Sold wines at $58 s$. per dozen, by which I cleared 16 por cent.; required the prime cost per dozen? Ans. 50s.
(23) Sold broad cloth at $26 s$. $4 d$. per yard, by which I gained 12 per cent.; required the prime cost per yard? Ans. $1 \mathrm{ll} .3 s .6 d . \frac{18}{11^{2}}$
(24) Sold a fother of lead ( $19 \frac{1}{2} \mathrm{cwt}$.) for 18l. and gained after the rate of 20 per cent. ; what did it cost me per cwt.? Ans. 15s. $4 \frac{1}{2} d .-18$ rem.
(25) Sold a pipe of wine ( 126 gallons) for $95 l .12 s$. and gained 20l. by the bargain; 1 demand the prime cost per gallon?

Ans. $12 s$.

> VI. Promiscuous examples.
(26) Sold 1 cwt . of hops for $3 l .16 \mathrm{~s} .6 \mathrm{dd}$. at the rate of 20 per cent. profit; what would have been the gain per cent., if I had sold them at 4l. $9 s .3 d$. per cwt.?
£ s. d.
493
316612 s .9 d . of $3166=\frac{1}{6}$ of $120=20$, and $20+20=40$ per cent
$12 \quad 9$

(27) Bought goods at $7 \frac{s}{1} d$. per lb . and sold them at the rate of $4 l .10 \mathrm{~s} .5 d$. per cwt.; what was the gain per cent.?

$$
\text { Ans. } 25 \text { per cent. }
$$

(28) Purchased goods at 22.16 s . per cwt. and sold them again retail at $7 \frac{1}{2} d$. per lb . ; what was the gain per cent.?

Ans. 25 per cent.
(29) If when I sell cloth at $4 s .6 d$. per yard, I gain 12 per cent., what will be the gain per cent. when it is sold for $6 s$. per yard?

Ans. 49l. 6s. $8 d$ d.
(30) Bought 96 gallons of porter for $5 l$. , but by accident 16 gallons of it were lost; how must I sell the remainder per gallon so as neither to get nor lose? Ans. $1 s .3 d$.

## FELLOWSHIP.

FELLOWSHIP or PARTNERSHIP is a rule by whict merchants, \&c., trading together in company with a joint stock, ascertain their proper shares of the gain or loss, in proportion to their stock.

By this rule a bankrupt's estate may be divided among his creditors; legacies are also adjusted by it, when there is a deficiency of assets or effects.

Fellowship is either with or without time.

## FELLOWSHIP WITHOUT TIME,

## Or, SINGLE FELLOWSHIP,

Is when the calculations are made in proportion to the shares only, without any regard to time.

Rule. As the whole stock is to the whole gain or loss, so is each man's share in stock to his share of the gain or loss.

Proof. Add all the shares together, and if the work be right, the sum will be equal to the given gain or loss.

## Examples.

(1) Three persons trade together ; A puts in 500l., B 750\%., and C 1000l., and they gain 1200l.; what is each person's share of the profit?

(2) Two merchants trade together; A puts into stock 120l. and B 240l., and they gain 150l.; what is each person's share of the profit? Ans. A 50l., B.'100l.
(3) A, B, and C enter into partnership; A puts in $762 l$. 10s., B 850l. 15s., and C 910l. 12s., and in one year they gain 536l. 10 s . ; I demand each person's share of the gain? Ans. $A$ 162l. 1s. $8 \frac{1}{2} d .-37846 . \quad B 180 l .16 s .10 \frac{9}{9} d .-43153$. C 193l. 11s. $4 \frac{1}{4} d .-19955$.
(4) Four merchants, W, X, Y, Z made a stock; W put in 1000l., X 2000l., Y 3000l., Z 4000l.; by trading they gained in 3 years 5000l.; I demand each person's gain? Ans. W 500l., X 1000l., Y1500l, and Z 20002.
(5) Four persons traded and gained 9502 ., which was to be so divided that their shares might be to each other as 1 , 2,3 , and 4 respectively; what had each to receive?
Ans. the 1st 95l., the $2 n d 1901$., the 3 rd 285l., the 4 th $380 l$.
(6) A merchant at his decease owed to $\mathrm{D} 126 l .12 \mathrm{~s}$., to E 241l. 10s., to F 350l. 15s., to G $470 l$. 10s., and to H $550 l$. 13s.; but he left property to the amount of only 580l.; how much may each creditor receive?

| £ $\boldsymbol{s}$. | £ |  | £ |  | ¢ 8 . |
| :---: | :---: | :---: | :---: | :---: | :---: |
| D ... 12612 | As 1740 | : | 580 | : | 12612 |
| E ... 24110 | 20 |  | 2532 |  | 20 |
| F ... 35015 |  |  |  |  |  |
| G ... 47010 | 34800 | 34800 ) | 1468560 | (42l. 4s. D's | 2532 |
| H ... 55013 |  |  |  | share. |  |
| $1740 \quad 0$ |  |  |  |  |  |



(7) A bankrupt is indebted to $\mathrm{P} 384 l$. 12s., to Q 786l. 15s., and to $\mathrm{R} 850 l .13 s$. , and his estate is worth but $1348 l$.; if the whole were divided how much would each creditor receive? Ans. $P$ 256l. 8s. $Q 524 l .10 s . \quad R 567 l 2 s$.
(8) A ship worth $8000 l$. being entirely lost, of which $\frac{1}{8}$ belonged to $\mathrm{A}, \frac{1}{8}$ to $\mathrm{B}, \frac{1}{4}$ to C , and $\frac{1}{2}$ to D ; what loss will each sustain supposing 2000l. of her to have been insured ? Ans. A 750l. B 750l. C 1500l. D $3000 l$.
(9) Four merchants, E, F, G, and H freight a ship with 360 tons of wine: E loaded 95 tons, F 100, G 110, and H the rest; in a storm the seamen threw 72 tons overboard; how much must each sustain of the loss?

Ans. E19. F20. G 22. H 11 tons.
(10) A person ignorant of numbers left 3000 l . among his 4 children, and ordered that A should have $\frac{1}{3}, \mathrm{~B} \frac{1}{4}, \mathrm{C} \frac{1}{5}$, and D $\frac{1}{6}$; what will be the just share of each, according to the intention of the donor?

Ans. A 1052l. 12s. $7 \frac{1}{2} d .-90$. B 789l. 9s. $5 \frac{1}{2} d .-210$. $C 631 l$. 11 s. $6 \frac{3}{4} d .-225 . \quad D 526 l .6 s .3 \frac{3}{4} d .-45$.
(11) Four persons join in the purchase of a house and premises for $1000 l$.; $Q$ paid $\frac{1}{3}, R \frac{1}{4}, S \frac{1}{5}$, and $T$ the remainder; but the house and premises being afterwards burnt down, and only $750 l$. insured, I demand what each subscribed and what each lost?

(12) A gentleman leares by will to A 1000l., to B 9502. , to C 800l., and to D 750l., but his effects are found to amount only to $2900 l$. ; how much will each legatee have to receive? Ans. A 828l. 11s. $5 d .-20$. B 787l. 2s. $10 \frac{1}{4} d .-5$. $C 662 l .17 s$. $1 \frac{1}{2} d .-30 . \quad D 621 l .8 s .6_{\frac{9}{3}}^{9} d .-15$.
(13) Purchased a ship for 3700l. ; A paid 1000l., B 1500l., and C the rest; they afterwards sold her for $4500 l$.; required the gain of each?

Ans. $A$ 216l. 4s. $3 \frac{3}{4} d .-21 . \quad B 324 l .6 s .5_{4}^{3} d .-13$. $C 259 l .9 s .2 \frac{1}{4} d .-3$.
(14) A and B venturing equal sums of money, cleared by trade 550l.; by agreement A was to have 8 per cent. on account of the time he spent in the execution of the project, and B was to have only 5 per cent.; what was A allowed for his trouble? Ans. A 12cil. 18s. $5 \frac{1}{2} d .-2$ rem.
(15) $\mathrm{X}, \mathrm{Y}$, and Z join their stocks in trade, the amount of their stock is 1500 l. in the proportion of 3,4 , and 5 to each other; what is each man's stock ?

Ans. X 375l., Y 500l., and $Z 6252$.

## FELLOWSH天P WITH TIME,

## Or, DOUBLE FELLOWSHIP,

IS when the different shares are cmployed for different terms of time.
Role 1st. Multiply each man's stock and time together.
2nd. Add together the several products thence arising.
3rd. Then say, As the sum of these products is to the whole gain or loss, so is each man's particular product to his share of the gain or lose.

Proof. As in Fellowship without Time.

## Examples.

(1) Three merchants join in company ; A puts into stock 565l. for 6 months, B 400l. for 9 months, and C 300l. for 10 months, and they gained 660l.; what is each man's share of the gain?

(2) D and E enter into partnership ; D puts into stock 750l. for 15 months, and E 600l. for 18 months, and they gained $360 l$. ; the share of each is required ?

Ans. D 183l. 13s. $5 \frac{1}{2} d .-1170$. E 176l. $6 s .6 \frac{1}{4} d .-1035$
(3) Three merchants trade together; A puts in 120l. for 9 months, B $100 l$ for 16 months, and C 100l. for 14 months, and they gained 150l.; how must it be divided?

Ans. A. 39l. 14s. $1 \frac{1}{4} d .-264 . \quad B 581.16 s .5 \frac{1}{2} d .-210$ $C$ 51l. $9 s .4 \frac{3}{4} d .-312 \mathrm{rem}$.
(4) Two persons put 2000l. into trade; their stock is in the proportion of 3 to $2, i$.e. A puts in 1200l. and B $800 l$. A leaves his money in the concern 18 months, and B 27 months; what profits belong to each supposing they gain 700l.?

Ans. 35ul. each
(5) $\mathrm{X}, \mathrm{Y}$, and Z hold a piece of ground, in common, for which they agree to pay $22 l .10 s$., X puts in 35 oxen for 30 days, Y 25 oxen for 35 days, and Z 40 oxen for 25 days; what has each man to pay of the rent?

(6) Threc craziers hired a piece of pasture land for $50 l$. $\Lambda$ put in 30 sheep for 3 months, B 25 for $3 \frac{1}{2}$ months, and C 20 for 4 months; what is each person's proportion of the rent? Ans. A 17l. 9s. 6d.-360. B 16l. 19s. $9 \frac{1}{2} d .-350$. C 15l. 10s. 8d.-320.
(7) A, B, and C hold a pasture, in common, for which they pay $30 l$. In this pasture A had 40 oxen for 76 days,

B had 36 oxen for 50 days, and C had 50 oxen for 90 days; what had each to pay? Ans. A 97. $15 s$. $3 \frac{1}{1} d$.- 818 B 5l. 15s. $7 \frac{1}{2} d .-300 . \quad C 14 l .9 s .0 \frac{3}{4} d .-750$
(8) Two troops of horse rented a field, for which they were to pay $75 l$.; one of the troops sent 84 horses for 28 days, and the other 60 horses for 35 days; how much of the rent had each troop to pay?

> Ans. The 1 st troop 39l. 12s. $5 \frac{1}{4} d .-3276$ The $2 n d, " 35 l .7$ 7. $6 \frac{1}{2} d .-1176$
(9) Three merchants, D, E, and F, trade with a common stock of 5000l.; D gains 230l. in 9 months, E $250 l$. in 10 months, and F 300l. in 12 months; what was each person's particular stock?

(10) The joint stock of 3 tradesmen was 1800l.; K gained $300 l$. in 18 months, L $350 l$. in 21 months, and M. 400l. in 2 years; I demand how much was the stock of each ? Ans. $K$ 434l. 17s. 11等d.-795. L 591l. 18s. 11d.-1020. M 773l. 3 s. 1 d.-420.
(11) Three merchants join in trade; A puts in $560 l$. for $3 \frac{1}{2}$ years, B 700l. for $3 \frac{1}{4}$ years, and C 800 l. for $2 \frac{3}{4}$ years, but by misfortune they lost goods to the value of $525 l$. ; what must each man sustain of the loss? Ans. A 159l. 18s. $1 \frac{1}{2} d .-3150$ B 185l. 12s. $1 \frac{1}{4} d$.-5265. C 179l. 9 s. $8 \frac{3}{4} d .-4455$

## FRACTIONS.

FRACTIONS are a part or parts of a unit, or of any whole quantity expressed by a unit. They are divided into two sorts, V̇ulgar and Decimal.

## VULGAR FRACTIONS.

A VOLGAR, or COMMON FRACTION is so called because any number may be its denominator, and is represented by two numbers with a line between them, as $\frac{1}{2}, \frac{2}{3}, \frac{3}{4}$. The upper number is called the numerator, and the lower or under one the denominator.
The deuominator shows how many parts the unit is divided into ; and the numerator, how many of these parts are to be taken.

There are four kinds of Vulgar Fractions: Simple, Compound, Mixed, aud Complex.

A simple or single Fraction has only one numerator, and one denominator, as, $\frac{3}{8}, \frac{6}{6}, \frac{12}{16}, \frac{14}{8}$; when the numerator is less than the denominator it is termed a proper fraction, as $\frac{3}{5}$, $\frac{12}{16}$;-when the numerator is equal to, or greater than the denominator, it is called an improper fraction, as $\frac{8}{6}, 1_{8}{ }^{4}$.

A compound fraction is the fraction of a fraction, and is known by the word of, as $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}, \& \mathrm{cc}$.

A mixed number, or fraction, is composed of a whole number and a fraction, as $4 \frac{5}{6}, 6_{\frac{7}{8}}^{\frac{7}{8}}, 84 \frac{3}{4}, \& c$.

A complex fraction has a fraction, or a mixed number, for its numerator or denominator, or both as $\frac{\frac{1}{6}}{6}, \frac{5}{7 \frac{1}{2}}, \frac{4 \frac{3}{4}}{12}, \frac{3 \frac{1}{2}}{9 \frac{2}{3}}, 4 c$.

Note. Any whole number may be expressed like a fraction by writing 1 under it as a denominator; thus, $6,18,240$, may be written, $\frac{9}{1}, \frac{18}{1}, \frac{24}{1}^{\circ}$, \&c.

## REDUCTION OF VULGAR FRACTIONS.

Reduction of Vulgar Fractions is the method of changing them from one form or denomination to another, without altering their value; in order to prepare them for Addition, Subtraction, Multiplication, and Division.

CASE I. To reduce fractions of different denominations lo others of equal value, having a common denominator.
Rule 1st. Multiply each numerator into all the denominators except its own, for a new numerator; and all the denominators for a common denominator. Or,
2ndly. Multiply the common denominator by the several given numerators separately, and divide the product by the several denominators; the quotients will be the new numerators.

## Examples.

(1) Reduce $\frac{2}{3}$ and $\frac{6}{5}$ to a common denominator? $2 \times 5=10\}$ $4 \times 3=12\}^{\text {new }}$ numerators. $3 \times 5=15$ common denominator.

By Rule II. $\left.\begin{array}{l}\frac{15 \times 2}{}=10 \\ \frac{15^{3}}{5}=12\end{array}\right\}$ new numerators.

Ans. $\frac{10}{10}$ and $\frac{12}{12}$.
(2) Reduce $\frac{3}{8}$ and $\frac{4}{8}$ to a common denominator.

Ans. $\frac{18}{38}$ and $\frac{20}{3}$.
(3) Reduce $\frac{5}{7}$ and $\frac{6}{8}$ to a common denominator.

Ans. $\frac{40}{8}$ 응 and $\frac{4}{5}$.
(4) Reduce $\frac{3}{5}, \frac{8}{8}$, and $\frac{7}{10}$ to a common denominator.

(5) Reduce $\frac{3}{7}, \frac{2}{3}, \frac{4}{8}, \frac{5}{8}$, and 2 a common denominator.
$3 \times 9 \times 6 \times 8 \times 1=1296$
$2 \times 7 \times 6 \times 8 \times 1=672$
$4 \times 7 \times 9 \times 8 \times 1=2016\}$ new numerators.
$5 \times 7 \times 9 \times 6 \times 1=1890$
$2 \times 7 \times 9 \times 6 \times 8=6048$
$\overline{7 \times 9 \times 6 \times 8 \times 1}=\overline{3024}$ common denominator.

(6) Reduce $\frac{3}{8}, \frac{1}{4}, \frac{2}{3}$, and 4 , to a common denominator. Ans. $\frac{366}{86}, \frac{15}{8} 5, \frac{4}{8} 0$, and $\frac{240}{60}$.
(7) Reduce $\frac{2}{9}, \frac{1}{8}, 7$, $\frac{6}{8}$, and 3 , to a common denominator.

(8) Reduce $\frac{3}{5}, \frac{2}{6}, \frac{5}{5}$, and 4 , to a common denominator.

II. To reduce fractions to their lowest terms.

Rule 1st. Divide both the numerator and denominator of the fraction by any number that will divide them without a remainder; and these again in the same manner till no number greater than unity will divide them; and the last fraction will be in its lowest terms. Or,

2nd. Find a common measure by dividing the greater term by the less, and that divisor by the but remainder, and so
on till nothing remains: the last divisor is the common measure: then if the numerator and denominator of the given fraction be divided by this common measure, it will reduce it to its lowest terms.
N. B. When fractions have ciphers to the right hand, they may be cut off, as $\frac{3}{8}$ 윙ㅇㅇ.

Examples-by the 1st Rule.
(9) Reduce $\frac{1}{2} \frac{51}{20150} 5$ to its lowest terms.
Divisors, 6)
7)
4)
3)
${ }^{\frac{1}{2} \frac{5}{6} \frac{1}{2} \frac{2}{6} 10}=\frac{25}{3} \frac{5}{3} \frac{2}{6}=\frac{36}{8}=\frac{9}{12}=\frac{3}{4} \mathrm{Ans}$.
(10) Reduce $\frac{133}{1} \frac{15}{5} \frac{1}{2}$ to it lowest terms.

Ans. $\frac{8}{8}$
(11) Reduce $\frac{18}{\frac{8}{3} \frac{8}{2} \frac{0}{2} 0}$ to its lowest terms.

Ans. $\frac{5}{12}$
By the 2nd Rule.
(12) Reduce $\frac{1890}{4} \frac{0}{820}$ to its lowest terms.

Then 36$) \frac{180}{482} \left\lvert\, \frac{0}{0}\left(=\frac{8}{12}\right.$ Ans. \right.

$$
\text { 72) } 180 \text { (2 }
$$ 144

The common meas. 36) $72(2$ 72
(13) Reduce $\frac{136}{2 \frac{3}{4} 8}$ to its lowest terms.

Ans. $\frac{17}{3} \frac{1}{2}$
(14) Reduce $\frac{3,540}{3080}$ to its lowest terms.
(15) Reduce $\frac{3556}{1000}$ to its lowest terms.

Ans. $\frac{1}{3}$
(16) Reduce $\frac{32500}{84} \frac{30}{9}$ to its lowest terms.
(17) Reduce $\frac{2770}{3} \frac{0}{6}$ to its lowest terms.
M. $\frac{4}{4}$
III. To reduce a mixed number to an equivalent improper fraction.
Rule. Multiply the whole number by the denominator of the fraction, and to that product add the numerator for a new numerator, under which place the denominator, and it will form the fraction required.

## Examples.

(18) Reduce $64 \frac{8}{1}$ to an improper fraction.

$$
64
$$

$$
704 \quad 64 \times 11+8=712 \text {, new numerator. }
$$

New numerator 712

$$
A n s
$$

11

$$
\text { Or thus, } 64 \frac{8}{11}=\frac{64 \times 11+8}{11}=\frac{712}{11} \mathrm{Ans.}
$$

(19) Reduce $84 \frac{9}{12}$ to an improper fraction. Ans. $\frac{1012}{121}$
(20) Reduce $96 \frac{11}{13}$ to an improper fraction. Ans. $\frac{22889}{13}$.
(21) Reduce $100 \frac{15}{8}$ to an improper fraction. Ans. $\frac{181}{18} \frac{1}{6}$.
(22) Reduce $346 \frac{3}{2}$, to an improper fraction. Ans. $\frac{416 \frac{6}{2} \frac{2}{2} 2}{}$.
(23) Reduce $27 \frac{9}{27}$ to an improper fraction. Ans. $\frac{738}{27}$.
IV. To reduce an improper fraction to a whole or mixed number.

Ruie. Divide the upper term by the lower, and the quo. tient will be the whole or mixed number required.

## Examples.

(24) Reduce $\frac{712}{112}$ to its proper terms.

$$
\begin{aligned}
& \text { 11) } 712 \\
& \begin{array}{l}
\text { Or, expressed thus: } \\
712 \div 11=64 \frac{s}{n} \text { Ans. }
\end{array} \\
& \text { Or more technically thus: } \\
& \frac{112}{11}=64 \frac{8}{11} \text { Ans. }
\end{aligned}
$$

(25) Reduce ${ }^{217_{1} 1^{2}}$ to its proper terms. Ans. 1064 s $_{\text {s }}$
(26) Reduce ${ }^{\frac{10}{12} 1^{1}}$ to its proper terms. Ans. $84 \frac{9}{1_{2}}$ or $84 \frac{s}{4}$.
(27) Reduce ${ }^{12 \frac{2}{1} \frac{5}{3} 9}$ to its proper terms. Ans. $96 \frac{1}{1 \frac{1}{3}}$.
(28) Reduce ${ }^{1 \frac{s}{1} 185}$ to its proper terms. Ans. $100+\frac{5}{8}$.
(29) Reduce $\frac{4 \frac{1}{1} \frac{5}{2} \frac{2}{5}}{}$ to its proper terms. Ans. $346_{\frac{7}{2}}^{\frac{7}{2} \sigma}$.
V. To reduce a compound fraction to a single one.

Rule. 1st. If any of the proposed quantities be either whole or mixed numbers, reduce them to improper fractions by Case 3rd.

2ndly. Multiply all the numerators together for a new numerator, and all the denominators for a new denominator: then reduce the new fraction to its lowest terms.

## Examples.

(30) Reduce $\frac{2}{3}$ of $\frac{2}{8}$ of $\frac{5}{8}$ to a simple fraction.
$\frac{2}{3} \times \frac{4}{8} \times \frac{5}{8}=\frac{40}{1+4}=\frac{5}{18}$. Ans. in its lowest term.
(31) Reduce $\frac{3}{7}$ of $\frac{5}{8}$ of $\frac{8}{10}$ to a simple fraction.

$$
\text { Ans. } \%=9
$$

(32) Reduce $\frac{3}{1}$ of $\frac{6}{8}$ of $\frac{9}{13}$ of $\frac{3}{4}$ to a simple fraction. Ans. $\frac{24}{2 \frac{1}{2} 8^{3}}$.


Examples, with whole or mixed numbers.
(34) Reduce $\frac{3}{4}$ of $2 \frac{3}{4}$ of 8 of $\frac{10}{4}$ of $6 \frac{2}{3}$ to a simple fraction. First prepare the fractions $2 \frac{3}{4}=\frac{11}{4} ; 8=\frac{8}{1} ; 6 \frac{2}{3}=\frac{20}{3}$.
then $\frac{3}{4} \times \frac{11}{4} \times \frac{8}{1} \times \frac{12}{4} \times \frac{20}{3}=\frac{82800}{1920}=275 \mathrm{Ans}$.
(35) Reduce $\frac{5}{6}$ of $\frac{8}{2}$ of 3 秀 of 9 to a simple fraction.

$$
\text { Ans. } \frac{6840}{80}=114
$$

(36) Reduce $\frac{9}{10}$ of 7 of $5 \frac{3}{3}$ of 12 to a simple fraction.

$$
\text { Ans. }{ }^{211 / 68}=423 \frac{18}{6} \frac{8}{0} .
$$

N.B. If the same figures are found both in the numerator and the denominator, they may be struck out of each. Note also, if in the numerator and denominator there are such numbers as the same figure will divide, the quotients may be used instead of them.
(37) Reduce $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}$ of $\frac{5}{6}$ to a simple fraction.

$$
\frac{1}{4} \times \frac{\not q}{\not 2} \times \frac{\not p}{4} \times \frac{5}{6}=\frac{5}{24} \text { Ans. }
$$

(38) Reduce $\frac{3}{4}$ of $\frac{4}{8}$ of $\frac{8}{12}$ of $\frac{24}{3}$ to a simple fraction. 2

$$
\frac{3}{4} \times \frac{4}{\phi} \times \frac{\phi}{\not 2 \eta} \times \frac{\not \psi 4}{36}=\frac{\nexists \times 2}{\not \beta \phi}=\frac{2}{12}=\frac{1}{6} \text { Ans. }
$$

(39) Reduce $\frac{5}{7}$ of $\frac{11}{12}$ of $\frac{7}{1} \frac{1}{}$ of $\frac{306}{4} \frac{6}{3}$ to a simple fraction.
(40) Reduce $\frac{2}{8}$ of $\frac{8}{11}$ of $\frac{8}{8}$ of $\frac{8}{12}$ to a simple fraction. Or thus : $\frac{2}{8} \times \frac{6}{11} \times \frac{8}{9} \times \frac{9}{12}=\frac{2 \times 6}{11 \times 12}=\frac{1 \times 6}{11 \times 6}=\frac{1}{11}$ Ans.
VI. To reduce the fraction of one denomination to the fraction of another, BUT GREATER, retaining the same value.
Rule. Reduce the given fraction to a compound one, and that to a single one; that is, multiply the denominator by all the denominations, from that given to the one sought. Thus one farthing, reduced to the fraction of a $£$, would be $\frac{1}{4}$ of $\frac{1}{12}$ of $\frac{1}{2}=9 \frac{1}{6} 0$ of a $£$.

## Examples.

(41) Reduce $\frac{1}{2}$ of a penny to the fraction of a $£$.

$$
\frac{1}{2} \text { of } \frac{1}{12} \text { of } \frac{1}{2} \sigma=£ . A n s .
$$

Or thus: $\frac{1}{2 \times 12 \times 20}=\frac{1}{480}$ £. Ans.
(42) Reduce $\frac{5}{6}$ of a penny to the fraction of a £. Ans. $\frac{1}{2} \frac{1}{8} \overline{8}$.
(43) Reduce $\frac{3}{4}$ of a shilling to the fraction of a £. Ans. $\frac{3}{30}$.
(44) Reduce $\frac{3}{4}$ of a penny to the fraction of a shilling. Ans. ${ }_{18}^{18}$.
(45) Reduce $\frac{1}{4}$ of a penny to the fraction of a guinea. Ans. $\frac{1}{100 \overline{8}}$.
(46) Reduce $\frac{2}{3}$ of a shilling to the fraction of a moidore. Ans. $8_{81}^{2}$.
(47) Reduce $\frac{5}{6}$ of a dram to the fraction of a ton. $\frac{5}{6}$ of $\frac{1}{16}$ of $\frac{1}{1_{8}}$ of $\frac{2}{28}$ of $\frac{1}{4}$ of $\frac{1}{20}=\frac{6}{3+40640}=\frac{1}{688128}$ Ans. (48) Reduce $\frac{7}{8}$ of alb . to the fraction of a hundred weight. Ans. $T^{\frac{1}{2}}{ }^{5}$.
(49) Reduce $\frac{2}{3}$ of a grain to the fraction of a lb. Troy.

$$
\text { Ans. } 8_{86^{\frac{1}{4}} 40}
$$

(50) Reduce $\frac{1}{2}$ of a pint of wine to the fraction of a hhd.

$$
\text { Ans. } 1008 .
$$

(51) Reduce $\frac{3}{4}$ of a yard to the fraction of a mile.

$$
\text { Ans. } 90^{3} \div 0 .
$$

(52) Reduce $\frac{3}{4}$ of a second to the fraction of a week.

$$
\text { Ans. } \frac{1}{806400} .
$$

VII. To reduce the fraction of one denomination to th, fraction of another, BUT LESs, retaining the same value.
Rule. Multiply the numerator by all the denominations, from that given to the one sought, for a new numerator, and place it over the given denominator.-Reduce the new fraction to its lowest terms.

## Examples.

(53) Reduce $\stackrel{1}{2880}$ of a $£$ to the fraction of a farthing. ${ }_{5}^{2 \frac{1}{886}} \times 20 \times 12 \times 4=\frac{98}{288} / \frac{0}{0}=\frac{8}{24}=\frac{1}{3}$ of a farth. Ans. $\frac{1}{3}$.

Or thus: $\frac{1}{2880} £=\frac{1 \times 20 \times 12 \times 4}{2880}=\frac{980}{1880}=\frac{1}{3}$ of a farth.
(54) Reduce ${ }^{\frac{3}{6}-5}$ of a pound to the fraction of a penny.
(55) Reduce $\frac{1}{9}$ of a shilling to the fraction of a farthing. Ans. $\frac{1}{2}$ of a farthing. (56) Reduce $-\frac{2}{8}$ of a moidore to the fraction of a shilling. Ans. $\frac{2}{3}$.
Reduce $\frac{5}{34+5040}$ of a ton to the fraction of a dram.
$\left.5 \times 20 \times 4 \times 28 \times 16 \times 16=\frac{288672}{3} \frac{20}{4} \frac{20}{6} \right\rvert\, \frac{0}{0}=$ when reduced, $=\frac{5}{8}$.
(58) Reduce $\frac{3}{1058}$ of a yard to the fraction of a nail. Ans. 替.
(59) Reduce $\overline{3}^{\frac{1}{2} \overline{0}}$ of a wey to the fraction of a peck. Ans. $\frac{1}{2}$.
(60) Reduce $\frac{7^{\frac{2}{2}} 80}{}$ of a lb. Troy to the fraction of a grain.

Ans. $\frac{2}{3}$.
VIIII. To reduce a fraction of one denomination to another of the same value, having either the numerator or denominator of the required fraction given.
Rule 1. When the new numerator is given, say, As the numerator of the given fraction is to its denominator, so is the new numerator to its denominator.

2nd. When the new denominator is given, say, As the denominator of the given fraction is to its numerator, so is the new denominator to its numerator.

## Examples.

(61) Reduce $\frac{3}{8}$ to a fraction of the same value, whose nnmerator shall be 9 .

Say, As $3: 5:: 9$ to 15. i. e. $\frac{6 \times 9}{3}=15$. Ans. $\frac{9}{15}$.
(62) Reduce $\frac{4}{5}$ to a fraction of the same value, whose numerator shall be 12 .

Ans. 손눈.
(63) Reduce $\frac{5}{5}$ to a fraction of the same value, whose numerator shall be 45 .

Ans. $\frac{1}{81}$.
(64) Reduce $\frac{6}{1-1}$ to a fraction of the same value, whose denominator shall be 44.

$$
\text { Say, As } 11: 6:: 44 \text { to } 24 . \quad \text { Ans. } \frac{24}{\frac{2}{4}_{4}^{4}} \text {. }
$$

(65) Reduce $\frac{1}{3}$ to a fraction of the same value, whose denominator shall be 21 . Ans. $\frac{12}{2} \frac{2}{2}$.
(66) Reduce $\frac{5}{6}$ to a fraction of the same value, whose denominator shall be 81.

Ans. $\frac{65}{6}$.

## IX. To reduce a complex fraction to a single one.

Rule. If the numerator or denominator be whole or mixed numbers, reduce them to improper fractions; then multiply the numerator of the upper fraction into the denominator of the lower for a new numerator : and the denominator
of the upper into the numerator of the lower, for the nev; denominator ; which reduce to its lowest terms.

Examples.
(6'7) Reduce $\frac{24^{3}}{38}$ to a simple fraction.

$$
24^{\frac{3}{4}}=\frac{24 \times 4+3}{38 \times 4}=\frac{99}{182} \text { Ans. }
$$

(68) Reduce $\frac{12^{2}}{18}$ to a simple fraction.

Ans. $\frac{1}{2}$
(69) Reduce $\frac{16}{24 \frac{4}{5}}$ to a simple fraction.

$$
\frac{16}{24 \frac{4}{5}}=\frac{\frac{16}{1}}{\frac{1}{1 \frac{4}{6}}}=\frac{16 \times 5}{1 \times 124}=\frac{80 \text { numerator. }}{124 \text { denominator. }} \begin{aligned}
& \text { Ans. } \frac{8}{120} \frac{2}{2}=\frac{20}{3}
\end{aligned}
$$

(70) Reduce $\frac{14}{30 \frac{5}{6}}$ to a simple fraction. Ans. $\frac{8}{18 \frac{4}{8}}$
(71) Reduce $\frac{8 \frac{1}{4}}{12 \frac{2}{3}}$ to a simple fraction.

$$
\frac{8 \frac{1}{4}}{12 \frac{23}{3}}=\frac{38}{3 \frac{3}{3}} \text { then } \frac{33 \times 3}{38 \times 4}=\frac{99}{152} \text { Ans. }
$$

(72) Reduce $\frac{4 \frac{1}{3}}{6 \frac{1}{6}}$ to a simple fraction.

Ans. $\frac{2}{3}$ ?
X. To reduce fractions to their proper quantities in money, weights, or measures.
Rule. Multiply the numerator by the common parts of the integer, and divide by the denominator.

## Examples.

(73) What is the value of $\frac{5}{8}$ of a $£$ 5
$\frac{23}{8)}$ Or thus : $=\frac{5 \times 20}{=}=\frac{10 \hat{0}}{8}=128.6 d$. Ans.

$$
12 \mathrm{~s} .6 \mathrm{~d} .
$$

(74) What is the value of $\frac{4}{8}$ of a $£$ ?

Ans. 16s.
(75) What is the value of $\frac{3}{8}$ of a shilling? Ans. $4 \frac{1}{2} d$.
(76) What is the value of $\frac{1}{2} \frac{3}{7}$ of a $£$ ? Ans. $11 s .1 \frac{1}{4} d .-\frac{1}{3}$
(77) What is the value of $\frac{i}{2}$ of a guinea? Ans. $12 s .3 \dot{d}$.
(78) What is the value of $\frac{161}{8} \frac{1}{0}$ of a $£$ ? Ans. 6s. $8 \frac{1}{2} d$.
(79) Reduce $\frac{5}{8}$ of a ton to its proper quantity 5

$$
20
$$

8) 100

Cot. 122 qrs. Or thus $: \frac{5 \times 20}{8}=\frac{100}{8}=12 \mathrm{cwt} .2$ qrs.
(80) Reduce $\frac{9}{16}$ of alb . Troy to its proper quantity. Ans. 6 oz. 15 dwts.
(81) Reduce $\frac{9}{12}$ of a yard to its proper quantity. Ans. 3 qrs.
(82) Reduce ${ }_{1}^{\frac{33}{14}}$ of a bushel to its proper quantity.

Ans. 1 peck 1 qt. ${ }_{1}^{5}$.
(83) Reduce $\frac{10}{2} \frac{0}{2}$ of a chaldron to its proper quantity.

Ans. 15 bus.
(84) Reduce $\frac{3}{1}$ 옹 of a day to its proper time.

Ans. 11 ho .12 min .

X1. To reduce money, weights, and measures to fractions.
Role. Reduce the given quantity to the lowest denomination mentioned, for a numerator ; and the specified integer or whole number into the same name for a denominator. This fraction reduced to its lowest terms, will be the answer required.

Exampies.
(85) Reduce $4 s$. $8 \frac{1}{2} d$. to the fraction of a $£$
s. $d$.

(86) Reduce $12 s .8 \frac{1}{2} d$. to the fraction of a $£$.

Ans. $\frac{61}{88} \frac{0}{8}=\frac{51}{96}$
(87) Reduce 6 oz .15 dwts . to the fraction of a lb. Troy Ans. $\frac{9}{18}$.
(88) Reduce 12 cwt .2 qrs. to the fraction of a ton $A n s . \frac{5}{8}$.
(89) Reduce 16 bus. 2 pecks to the fraction of a chaldron of coals.

Ans. $\frac{68}{144}=\frac{11}{24}$
(90) Reduce $16 \frac{3}{4} \mathrm{cwt}$ to the fraction of a ton. Ans. $\frac{57}{87}$.
(91) Reduce $9 \frac{3}{4} d . \frac{1}{3}$ to the fraction of a shilling.

(92) Reduce $6 s .8 \frac{1}{2} d$. $\frac{2}{5}$ to the fraction of a $£$. Ans. $\frac{16.1}{480} \frac{2}{0}$.
(93) Reduce $8 \mathrm{oz} .6 \frac{1}{2} \mathrm{dr}$. to the fraction of a lb. avoirdupois?

Ans. $\frac{2}{5} 6_{19}^{2}$.
(94) Reduce 2 qrs. $3 \frac{1}{2}$ nails to the fraction of a yard. Ans. $\frac{2}{3} \frac{3}{2}$.
(95) Reduce 6 days 6 ho . $15 \frac{5}{8} \mathrm{~min}$. to the fraction of a week.

Ans. $\frac{120}{12} \frac{8}{2} \frac{1}{6} \frac{1}{8} \frac{9}{8}$.
(96) Reduce 2 roods 163 poles to the fraction of an acre.

Ans. $\frac{38}{88} 8^{4}$.
XII. To reduce a fraction of an integer to an equivalent fraction of another integer, differing in value.

Rule. Multiply the numerator of the fraction by the integer in its next lower denomination; and the denominator by the value of the integer sought, in the same denomination, and it will produce the answer required.

## Examples.

(97) Reduce $\begin{gathered}\text { 秀 of } a £ . \text { to the fraction of a guinea. }\end{gathered}$
 Or thus: $\frac{8}{8}$ of $\frac{20}{1}$ of $\frac{1}{21}=\frac{80}{10} \frac{0}{5}=\frac{16}{21}$ Ans. as before.
(98) Reduce $\frac{2}{2}$ of a guinea to the fraction of a $£$.

$$
\frac{2}{7} \text { of } \frac{21}{1} \text { of } \frac{1}{2^{0}}={ }_{1}^{4}{ }^{\frac{1}{4}+0}=\frac{2}{5} \frac{1}{1} \text { of } a £ . \text { Ans. }
$$

(99) Reduce $\frac{3}{7}$ of a guinea to the fraction of a moidore.
$\frac{3}{7}$ of $2_{1}^{1}$ of $\frac{1}{27}={ }_{1}^{688}=\frac{2}{6} \frac{2}{6}=\frac{3}{9}=\frac{1}{3}$ of a moidore. Ans.
(100) Reduce $\frac{3}{14}$ of a crown to the fraction of a sevenshilling piece. $\quad \frac{3}{14}$ of $\frac{1}{\frac{1}{1}}$ of $\frac{1}{\frac{1}{7}} \frac{\frac{1}{8} \frac{5}{8}}{4}$ Ans.
(101) Reduce $\frac{3}{4}$ of a yard to the fraction of an ell English. $\frac{3}{4}$ of $\frac{1}{7}$ of $\frac{1}{5}=\frac{1}{2} \frac{2}{2}=\frac{3}{8}$ of an English ell. Ans.
(102) Reduce $\frac{3}{8}$ of a barrel to the fraction of a hogshead of beer.
$\frac{3}{8}$ of $\frac{3}{1}{ }^{6}$ of $\frac{1}{54}=\frac{108}{48}=\frac{1}{4}$ of a hogshead. Ans.
(103) Reduce $\frac{5}{8}$ of $6 s .8 \frac{1}{2} d$. to the fraction of $10 s$. $6 s .8 \frac{1}{2} d .=322$ farth. and $10 s .=480$ farth.
Then, $\frac{5}{8}$ of $\frac{322}{12}$ of $\frac{1}{48} \overline{0}=\frac{16}{3} \frac{610}{840}=\frac{10}{3} \frac{61}{84}$ the Ans.

## ADDITION OF VULGAR FRACTIONS.

CASE I. Bring compound fractions, if any, to single ones. 2ndly. Reduce these fractions to a common denominator, by Case 1st, and add all the numerators together, under which place the common denominator.
N.B. When large mixed numbers are to be added, reduce only the fractional part for a common denominator, and add the whole numbers separately.

Examples.
(1) Add $\frac{2}{3}, \frac{3}{4}$, and $\frac{5}{6}$ together.
$2 \times 4 \times 6=48$
$3 \times 3 \times 6=54$
$5 \times 3 \times 4=60$
—— 162
$3 \times 4 \times 6=\overline{72}=2 \frac{18}{\frac{8}{2}}=24 \mathrm{Ans}$.
(2) Add $\frac{5}{5}, \frac{9}{7}, \frac{4}{5}$, and $\frac{2}{3}$, together.

Ans. $2 \frac{1}{2} \frac{1}{2} \frac{9}{5}$.
(3) What is the sum of $\frac{5}{8}$ and $\frac{9}{11}$ ? Ans. $1 \frac{39}{88}$.
(4) Required the sum of $\frac{11}{1 \frac{1}{9}}$ and $\frac{13}{2} \frac{3}{4} \frac{5}{0}$. Ans. $1 \frac{7605}{46800}$ or $1 \frac{13}{80}$.
(5) What is the sum of $\frac{3}{7}, \frac{5}{8}, \frac{9}{15}, \frac{2}{8}$, and $\frac{4}{5}$ ? Ans. $2 \frac{2}{2} \frac{2}{2} \frac{7}{7} \frac{8}{2} \frac{1}{20}$.
(6) Add $\frac{1}{2}$ of $\frac{2}{3}, 1 \frac{5}{6}$, and $\frac{3}{3}$ of $\frac{6}{1} \frac{1}{1}$ together.

First, $\frac{1}{2}$ of $\frac{2}{3}=\frac{2}{6}=\frac{1}{3} \quad 1 \frac{5}{6}=\frac{11}{6}$. $\frac{3}{3}$ of $-\frac{6}{4}=\frac{18}{4}$.
Then the simple fractions are $\frac{1}{3}, \frac{11}{6}$, and $\frac{18}{7}$.
Therefore $1 \times 6 \times 77=462$

$$
\begin{aligned}
11 \times 3 \times 77 & =2541 \\
18 \times 3 \times 6 & =\frac{324}{3327} \\
3 \times 6 \times 77 & =\overline{1386}
\end{aligned}
$$

(7) What is the sum of $\frac{3}{7}, 2 \frac{3}{4}, \frac{9}{14}$, and $\frac{1}{3}$ of $\frac{2}{5}$. Ans. $3 \frac{40}{4} \frac{2}{2}$.
(8) Required the sum of $\frac{8}{7}$ of $\frac{8}{9}, 3 \frac{1}{3}$, 秀, and $\frac{1}{2}$ of $\frac{2}{3}$. Ans. $5_{\frac{8}{3} 6 .}$
(9) Add $\frac{3}{6}$ of $\frac{1}{2}$ of $\frac{8}{6}, \frac{2}{3}$ of $6,1 \frac{1}{6}, \frac{3}{7}$ of $\frac{3}{2}$, and $\frac{2}{6}$ together. Ans. $6{ }^{\frac{7}{3}}{ }^{3}$ s.
(10) Add $12 \frac{1}{2}, 16 \frac{2}{3}$, and $26 \frac{3}{4}$ together. The fractional parts are $\frac{1}{2}, \frac{2}{3}, \frac{3}{4}$.

(11) Add 10 ${ }^{\frac{1}{5}, ~} 9 \frac{5}{5}$, 12 $\frac{8}{9}$ together.

Ans. $33 \frac{1}{3} \frac{7}{2} \frac{2}{6}$
(12) What is the sum of $18 \frac{9}{1}$ and $56 \frac{1}{13}$ ? Ans. $75 \frac{95}{9+3}$
(13) Required the sum of $\frac{5}{6}, 85 \frac{1}{8}, \frac{2}{3}$ of $\frac{1}{3}$, and $9 \frac{1}{2}$. Ans. $95 \frac{19}{\frac{1}{2}}$
II. When the fractions are of various denominations, reduce them to their proper quantities, and add their sums.

Or 2ndly. The fractions may be first reduced to the same integer, and added together, before being reduced to the proper quantity.

## Examples.

(14) Add $\frac{1}{8}$ of a guinea, $\frac{5}{8}$ of a $£$, and $\frac{7}{8}$ of a shilling together.

|  |  |  |  | ${ }_{7}{ }^{\text {d }}$ |
| :---: | :---: | :---: | :---: | :---: |
| $2{ }_{21}^{1}$ | ${ }_{20}^{5}$ | 7 12 |  |  |
|  |  |  |  |  |
| 8) 21 | 8) 100 | 8) 84 | 16 |  |
| 2s. $7 \frac{1}{2}$ | 12 | 1012 |  |  |

s.

Or thus: $\frac{1}{8}$ of a guinea $=\frac{21}{8}$ and $\frac{5}{8}$ of a $£ .=1 \frac{100}{8}$
Then, $\frac{21}{8}+1 \frac{00}{8}+\frac{7}{8}=1 \frac{8 .}{8}{ }_{8}^{8}=16 s$. Ans. as before.
(15) Required the sum of $\frac{5}{4}$ of a guinea, $\frac{6}{8}$ of a $£$, and ${ }_{\frac{3}{4}}^{\frac{3}{4}}$ of a shilling. Ans. 1 ll .10 s .9 d . (16) What is the sum of $\frac{6}{15}$ of a $£, \frac{4}{2}_{2}$ of a shilling, and ${ }_{8}^{8}$ of a penny?
(17) Add ${ }_{10}^{6}$ of a crown, $1_{14}^{4}$ of seven shillings, and $\frac{3}{7}$ of a guinea together.
(18) What is the sum of $\frac{4}{8}$ of a ton ${ }_{1^{4}}^{\frac{7}{6}}$ of a cwt. $\frac{3}{8}$ of a quarter, and $\frac{2}{3}$ of $\frac{3}{4}$ of a lb .?
$4 \quad \frac{4}{10}=\frac{1}{4}$ or $1 q r$. of $c w t . \quad 3 \quad \frac{2}{3}$ of $\frac{3}{4}=\frac{6}{12}=\frac{1}{2}$ of alb.
5) 80

16 cwt.
$=$
8) 84 $10 \frac{1}{2} l b$.

And $16 \mathrm{cwt} .+1 \mathrm{qr} .+10 \frac{1}{2} \mathrm{lb} .+\frac{1}{2} \mathrm{lb} .=16 \mathrm{cwt} .1 \mathrm{qr} .11 \mathrm{lb} . \quad$ Ans.
(19) Add $\frac{2}{3}$ of a lb. Troy, $\frac{3}{8}$ of an ounce, and $\frac{5}{6}$ of a dwt. together.

Ans. $8 o z .8$ dwts. 8 grs.
(20) Find the sum of $\frac{1}{4}$ of a mile, $\frac{1}{3}$ of a yard, and $\frac{3}{4}$ of a foot. Ans. 440 yds .1 ft .9 in .
(21) Required $\frac{8}{1^{2}}$ of a chaldron of coals, $\frac{5}{8}$ of a bushel, and $\frac{3}{4}$ of a peck. Ans. 24 bus. $3 \frac{1}{4}$ pecks
(22) Add $\frac{2}{14}$ of a week, $\frac{3}{4}$ of a day, and $\frac{1}{5}$ of an hour together. Ans. 1 day, 18 ho. 12 min.

## sUBTRACTION OF VULGAR FRACTIONS.

Rule. Reduce the fractions, if needful, to a common denominator, as in Addition: then subtract the less numerator from the greater, and place the remainder over the common denominator.

2nd. When the lower fraction is greater than the upper, subtract the numerator of the lower fraction from the common denominator, and to that difference add the upper numerator, carrying one to the unit's place of the lower whole number.
N.B. This is the principle upon which farthings are subtraited in money; suppose it be required to subtract $4 \frac{9}{4} d$. from $6 \frac{1}{4} d$. we should take the numerator 3 from 1-saying, 3 from 1 you cannot, but 3 from 4 (the common denominator) leaves 1 , and $1=\frac{1}{2}$; put down $\frac{1}{2}$, and carry one to the whole number.

## Examples.

(1) From $\frac{6}{7}$ subtract $\frac{3}{5}$.

$$
\begin{aligned}
& 5 \times 6=30 \\
& 3 \times 7=21 \quad \text { Or thus: } \frac{30-21}{3 B}=\frac{9}{36} . \quad \text { Ans. } \\
& 5 \times 7=\overline{35} \\
& \text { Or, } \frac{3}{6}-\frac{6}{7}=\frac{30-21}{35}=\frac{9}{36} \text {. Ans. }
\end{aligned}
$$

(2) From $\frac{1}{2}$ of $\frac{2}{3}$ take $\frac{2}{7}$. Ans. ${ }_{2}^{1}$.
(3) Required the difference of $\frac{3}{7}$ and $\frac{8}{1}$. Ans. $\frac{23}{2_{7}}$.
(4) Subtract ${ }_{10}^{10}{ }^{5} 0$ from ${ }_{8}^{\circ}$.

Ans. ().
(5) What is the difference between $\frac{8}{18}$ and $\frac{3}{6}$ of $\frac{5}{5}$ of $\frac{7}{8} \frac{8}{8}$. Ans. ${ }_{5}^{3} 5$.
(6) From $16 \frac{9}{1} \frac{1}{1}$ take $8 \frac{7}{12}$. And from $6 \frac{2}{3}$ take $4 \frac{3}{4}$.
$9 \times 12=108$ num.
$7 \times 11=77 \mathrm{num}$.
$11 \times 12=132$ den.
Then, from $16 \frac{108}{13{ }^{3}}$ take $8_{\frac{77}{132}}$

Ans. $8 \frac{31}{132}$

(7) Required the difference between $12 \frac{5}{8}$ and $8 \frac{3}{8}$. Ans. $4_{8}^{2}$.
(8) Subtract $110 \frac{3}{4}$ from $250 \frac{4}{5}$. Ans. $140 \frac{1}{2}$.
(9) What is the difference between $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}$ and $24 \frac{1}{4}$ ? Ans. 14.
(10) From 185 take 67秀.

Ans. $117 \frac{3}{7}$
N.B. When the fractions are of several denominations, reduce them to their proper quantities, or to fractions of the same integer, and subtract as before.
(11) From $\frac{1}{3}$ of a $\mathfrak{£}$ take $\frac{3}{4}$ of a shilling.

(12) From $\frac{5}{8}$ of a $£$ take $\frac{1}{8}$ of a guinea. Ans. $9 s .10 \frac{1}{2} d$.
(13) From $\frac{2}{3}$ of a lb . Troy take $\frac{3}{4}$ of an ounce. Ans. 7 oz .12 dwts. 12 grs.
(14) From $\frac{8}{1^{12}}$ of a chaldron take $\frac{5}{3}$ of a bushel.

Aus. 23 bus. 1 peck, 1 gal.
(15) From $1 \overline{5}$ weeas take $6 \frac{2}{6}$ days Ans. $12 w .0 \mathrm{~d} .16 \mathrm{~h}$.

## MULTIPLICATION OF VULGAR FRACTIONS.

Rule 1. Prepare the fractions, if needful, by the rules of Reduction; then multiply all the numerators together for a new numerator, and all the denominators for a new denominator.
2. When any number, either whole or mixed, is multiplied by a fraction, the product will be always less than the multiplicand, in the same proportion as the multiplying fraction is less than the unit.

## Examples.

(1) Multiply $\frac{3}{8}, \frac{2}{5}$, and $\frac{6}{3}$ together.

$$
\frac{3}{8} \times \frac{2}{7} \times \frac{4}{8}={ }_{s^{2} 1_{5}^{2}} \text { Ans. }
$$

(2) Multiply ${ }_{1}^{6} \mathrm{C}$ by $\frac{5}{5}$, and 秀 $^{2}{ }^{2}{ }_{12}^{2}$.

Ans $\frac{3}{7} \frac{3}{7}$ and ${ }_{1}^{2}$.
(3) Multiply $\frac{2}{5}, \frac{3}{5}, \frac{3}{6}$, and $\frac{2}{7}$ together.
(4) Multiply $\frac{2}{3}$ of $\frac{3}{4}$ by $\frac{1}{2}$ of $\frac{4}{0}$ of $\frac{3}{4}$.

$$
\frac{2}{3} \times \frac{3}{4} \times \frac{1}{2} \times \frac{6}{5} \times \frac{3}{4}=\frac{75}{4} \frac{2}{0}=\frac{3}{20} \text { Ans. }
$$

(5) Multiply $\frac{3}{7}$ of $\frac{8}{8}$ by $\frac{8}{11}$ of $\frac{7}{8}$. Ans. $3^{\frac{8}{3}}$.
(6) What is the product of $\frac{3}{9}$ of $\frac{9}{12}$ and $\frac{2}{11}$ of $\frac{11}{12}$. Ans. $\frac{1}{34}$
N.B. If the same figures are found in the numerator as in the denominator, they may be left out in multiplying; or if any figure in one line will divide a number in the other, it may be done, and the work will be abbreviated. Thus, ia the following figures-

$$
2
$$

$\frac{2}{\bar{\beta}}$ of $\frac{\beta}{4}$ of $\frac{4}{\bar{\beta}}$ of $\frac{p}{\bar{\phi}}$ of $\frac{\lambda \not \partial}{24}$ may be abbreviated thus : $\frac{2 \times 2}{24}=\frac{4}{24}=\frac{1}{6}$.
(7) Multiply $\frac{8}{15}$ of $\frac{12}{2} \frac{2}{2}$ by $\frac{29}{5} \frac{9}{8}$ of $\frac{11}{2}$. Ans. $\frac{8}{3}$ r.
(8) Multiply $\frac{1}{16}_{5}^{5}$ of $\frac{32}{6}$ by $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}$. Ans. $\frac{1}{25}$.
(9) Multiply $4 \frac{2}{3}, 1_{3^{\frac{3}{9}} 9}$, and $3 \frac{1}{2}$ of 8 together.

$$
4 \frac{2}{3}=1_{3}^{\frac{4}{2}} ; 1_{3}^{3} \frac{3}{9}=\frac{4}{3} ; 3 \frac{1}{3} \text { of } 8=\frac{1_{3}^{0}}{} \text { of } \frac{8}{1} .
$$

Then $\frac{14}{3} \times \frac{4}{3} \frac{2}{3} \times \frac{10}{3} \times \frac{8}{2}=134^{\frac{2}{1} \frac{2}{7}}$. Ans.
(10) What is the product of $\frac{4}{7}, \frac{3}{k}, 6 \frac{2}{3}, 5 \frac{4}{5}$, and 12 ?
(11) How many yards of cloth in $12 \frac{3}{4}$ pieces, each containing $26 \frac{1}{2}$ yards?

Ans. $337 \frac{7}{8}$.
(12) How many lbs. are there in $9 \frac{1}{2}$ parcels, each containing $11 \frac{3}{4} \mathrm{lbs}$.?

Ans. $111 \frac{5}{8}$.
(13) How many lbs. are there in $7 \frac{1}{4}$ sugar loaves, each weighing $12 \frac{5}{8} \mathrm{lbs}$ ?

Ans. $91 \frac{1}{3} \frac{7}{2}$.

## DIVISION OF VULGAR FRACTIONS.

Rule. Prepare the fractions, if needful, by the former rules, then invert the divisors, and proceed as in multiplication.

Examples.
(1) Divide ${ }^{\frac{1}{3}} \frac{12}{8}$ by $\frac{18}{15}$.
$\frac{12}{3} \frac{2}{8} \div \frac{15}{46}=\frac{12}{3} \frac{2}{8} \times \frac{19}{15}=\frac{658}{6} \frac{8}{80}=1 \frac{18}{670}=1 \frac{3}{96}$ Ans.
(2) Divide $\frac{10}{1} \frac{1}{1}$ by $\frac{8}{8}$.

Ans. $1_{1-4}{ }^{4}$.
(3) Divide $\frac{13}{13}$ by $\frac{8}{8}$.

Ans. $1_{\frac{1}{12}}$.
(4) Divide $\frac{3}{8}$ of $\frac{2}{7}$ by $\frac{2}{8}$ of $\frac{1}{3}$.
$\frac{3}{5} \times \frac{2}{7} \times \frac{9}{2} \times \frac{3}{1}=\frac{262}{70}=2 \frac{2}{7} \frac{2}{6}=2 \frac{11}{36}$ Ans.
(5) Divide $\frac{3}{4}$ of $\frac{5}{6}$ by $\frac{8}{11}$ of $\frac{3}{4}$.

Ans. $1 \frac{1}{64}$.
(6) Divide $\frac{3}{7}$ of $\frac{6}{1} \frac{8}{1}$.

Ans. $\frac{9}{28}$.
(7) Divide $5 \frac{3}{4}$ by $6 \frac{2}{3}$.

$$
5 \frac{3}{1}=\frac{23}{4} \text { and } 6 \frac{2}{3}=\frac{20}{3} .
$$

Then $\frac{23}{4} \div \frac{20}{3}=\frac{23}{4} \times \frac{3}{20}=\frac{69}{80}$ Ans.
(8) Divide $3 \frac{1}{2}$ by $\frac{2}{5}$. Ans. $\frac{3}{5}$.
(9) Divide $4 \frac{1}{4}$ by $8 \frac{1}{8}$. Ans. $\frac{3}{8} \frac{4}{5}$.
(10) Divide $\frac{3}{4}$ of 9 by 7 . First, $9=\frac{9}{1}$ and $7=\frac{7}{1}$.

$$
\frac{3}{4} \text { of } \frac{9}{1} \div \frac{7}{1}=\frac{3}{4} \times \frac{9}{2} \times \frac{1}{7}=\frac{27}{2} \text { Ans. }
$$

(11) Divide $17 \frac{3}{8}$ by 8 .
(12) Divide $654 \frac{1}{2}$ by 9 .

Ans. $2_{614}^{12}$.
(13) What part of 54 is $\frac{3}{8}$ of 9 .
$\frac{84}{1} \div \frac{3}{8}$ of $\frac{9}{1}=\frac{55_{1}}{1} \times \frac{8}{3} \times \frac{1}{8}=\frac{27}{87}=10 \mathrm{Ans}$.
(14) Divide 72 by $\frac{2}{3}$ of 9 .
(15) Divite $\frac{1}{4}$ of 16 by $\frac{2}{3}$ of ${ }^{4}$ h. Ans. 30 .

## With abbreviations.

(16) Divide $\frac{3}{5}$ of $\frac{5}{7}$ by $\frac{2}{7}$ of $\frac{3}{5}$.

$$
\frac{\not 2}{\beta} \times \frac{\beta}{7} \times \frac{7}{2} \times \frac{5}{\beta}=\frac{5}{2}=2 \frac{1}{2} \text { Ans. }
$$

(17) Divide $\frac{5}{8}$ of 12 by $\frac{1}{2} \frac{5}{7}$ of 24.
(18) Divide $\frac{4}{7}$ of $\frac{7}{12}$ by $\frac{3}{12}$ of $\frac{6}{7}$.

Ans. $\frac{1}{2}$. Ans. $1 \frac{1}{1} \frac{0}{8}=1 \frac{5}{9}$.

## THE RULE OF THREE DIRECT IN VULGAR FRACTIONS.

Rule. Prepare the fractions (if needful) as in the preseding rules, and state the question as in the Rule of Three in whole numbers. Then invert the first term (being the divisor), and proceed as in multiplication.
Lastly, reduce the new fraction to its proper quantity for the answer.

## Examples.

(1) If $\frac{3}{8}$ of a yard cost $\frac{4}{5}$ of $a £$ what will $\frac{3}{4}$ of a yard cost?

(2) If $\frac{3}{86}$ of alb . cost $\frac{5}{6}$ of a shilling, what will $\frac{3}{6}$ of alb . cost?

Ans. 2s. 6d.
(3) If 委 of a shilling will buy $\dot{r}_{5}^{3}$ of lb . Troy, what will $\frac{8}{8}$ of a shilling buy?

Ans. 7 oz. 4 dwts.
(4) If $\frac{1}{2}$ of $\frac{3}{3}$ of a lb . be worth $\frac{18}{180} l$. what are 6 lb . worth? Ans. 2l. 7s, 6d.
(5) If $3 \frac{1}{2}$ ells cost $\frac{3}{12}$ of a $£$, what will $10 \frac{1}{2}$ ells cost ?

First, $3 \frac{1}{2}=\frac{7}{2}$ ells.
$10 \frac{1}{2}=\frac{21}{2}$ ells. ells.
Then, As $\frac{7}{2} \quad: \quad \frac{3}{8} \quad: \quad \frac{2,1}{2}$
And, $\frac{\not 2}{7} \times \frac{8}{12} \times \frac{\not Y \chi}{\not 2}=\frac{8 \times 3}{12}=\frac{24}{12}=2 l$. Ans.
(6) Bought $10 \frac{3}{4} \mathrm{lbs}$. of butter for $12 \frac{5}{6} s$. I demand the wort of $16 \frac{1}{9} \mathrm{lbs}$. ?

Ans. 19s. $3 d$
(7) Sold $8 \frac{1}{4} \mathrm{lbs}$. of cheese for $6_{1_{2}}^{7} s$., what is the worth of $12 \frac{3}{8}$ lbs.?

Ans. $9 s .10 \frac{1}{2} d$.
(8) If 7 lb . cost 1 ll .6 s .8 d . what will $12 \frac{3}{4} \mathrm{lbs}$. cost?

First $7 l b .=\frac{7}{5} l b . \quad 1 l .6 s .8 d .=1 \frac{1}{3} l .=\frac{4}{3} l . \quad 12 \frac{3}{4}=\frac{51}{4} l b$. Then, As $\frac{7}{1} l b$. : $\quad \frac{4}{3} l . \quad: \quad \frac{1}{3}, 1 l$.
$\frac{1}{4} \times \frac{4}{3} \times \frac{5_{1}}{4}=\frac{51}{7 \times 3}=\frac{5}{2} \frac{1}{2}=1_{7}^{7}=2 \frac{3}{7} l .=2 l .8 s .6_{4}^{3} d .-3 \mathrm{rem}$
(9) If $3 \frac{3}{8}$ yards cost $2 l .13 s .4 d$., what will $188_{8}^{5}$ yards cost ?

(10) Bought $\frac{8}{15}$ lbs. for 7s. 6d., I demand the worth of $\frac{1}{2} \frac{1}{5}$ lbs. at the same rate?

Ans. $13 s .1 \frac{1}{2} d$
(11) If $1 \frac{1}{8}$ of a $£$ will buy 3 lbs. $8 \frac{1}{2}$ oz. (troy), what will 56. of a $£$ buy?

First, $1 \frac{4}{5}=\frac{9}{6} l . \quad 3 \mathrm{lbs} .8 \frac{1}{2} o z .=3 \frac{17}{2} \frac{7}{4} l b s .=\frac{9}{2} \frac{9}{7} l b . \quad 5 \frac{6}{8}=\frac{46}{8}=\frac{23}{4} l$.

(12 If $\frac{3}{8}$ of a shilling will buy $3^{4}$ yards, what will $\frac{3}{8}$ of a £ buy?

Ans. 76 yds.
(13) If $3 \frac{1}{4} \mathrm{cwt}$. of sugar cost $12 \frac{9}{10}$ l., what will $1 \frac{5}{8} \mathrm{cwt}$. cost at that rate?

Ans. 6l. 9s.
(14) If 3 yards of broad cloth cost $3 \frac{2}{8} l$., what will 4 pieces cost, each $26 \frac{3}{4}$ yards?

 $\frac{1}{3} \times \frac{31}{8} \times \frac{10}{1} 2=\frac{3 \frac{3}{2} \frac{1}{2}}{2}=138 l .4$ s. $2 d$. Ans. $\quad-\quad$
(15) Bought $3^{3}$ pieces, each $25 \frac{5}{5}$ ells, at 6 s. $3 d$. per ell, what did it cost me?

Ans. 30l. 0s. 7 d. $3^{\frac{1}{2}}$.
(16) If one ell Flemish cost $4{ }_{1} \frac{5}{2}$ s., what will $7 \frac{1}{2}$ yards come to?

Ans. $2 l$ 4s. $2 d$.

## THE RULE OF THREE INVERSE IN VULGAR FRACTIONS.

Role.-Proceed in all respects as in the preceding rule; except that in Inverse Proportion the third term (being the divisor) must be inverted.

Examples.
(1) If 12 men in $10 \frac{1}{2}$ days can mow $120 \frac{1}{2}$ acres, in how many days will 15 men do the same?

$\frac{12}{1} \times \frac{21}{2} \times \frac{1}{16}=\frac{258}{30}=\frac{42}{5}=8 \frac{2}{5}$ days $=8$ days 6 hours. Ans.
(2) If 6 men will mow $18 \frac{3}{4}$ acres in $3 \frac{1}{2}$ days, how many men will do the same in $10 \frac{1}{2}$ days?

Ans. 2 men.
(3) If a traveller performs a journey in 6 days, when the days are $10 \frac{1}{2}$ hours long, how many days will he require of 15 hours each? Ans. 4 days.
(4) If 28 men can build a house in $50 \frac{3}{4}$ days, how many men could do the same in $12 \frac{1}{1} \frac{1}{6}$ days? Ans. 112 men.
(5) How many pieces of cloth, at $34 \frac{3}{4} s$. per piece, are to be given for $136 \frac{1}{2}$ pieces at $50 \frac{1}{2} s$. a piece? Ans. $198_{1^{\frac{1}{3} \frac{1}{9}} \text { pieces. }}$
(6) A lends B $75_{\frac{1}{1}}^{1} l$. for 9 months; how long ought B to lend A $225_{5}^{3} l$. to requite his kindness ?

$$
\begin{aligned}
& { }^{37}{ }_{5}^{6} \times \frac{9}{1} \times{ }_{17}{ }^{5} 2_{5}=\frac{3388}{112}=3 \text { months. Ans. }
\end{aligned}
$$

(7) If the penny loaf weighs $12 \frac{1}{2}$ ounces, when wheat is $4 \frac{2}{5}$ s. per bushel, what must it weigh when wheat is at $6 \frac{3}{5} s$. per bushel? Ans. $8 \frac{1}{3}$ oz.
(8) In what time will $336 \frac{1}{2} l$. gain $84 \frac{3}{4} l$. interest, if $280 \frac{1}{2} l$. will gain it in C years?
(9) If 4 men in $12 \frac{3}{4}$ days mow a field of barley of 39 acres, in how many days will 18 men do the same? Ans. 2 s days.

(10) How much in length that is $8 \frac{1}{2}$ broad, will be equal in measure to another piece $12 \frac{3}{4}$ broad and $24 \frac{3}{4}$ long ? Ans. $37 \frac{1}{8}$ yards.
(11) What quantity of shalloon that is 3 quarters wide, will line $12 \frac{3}{4}$ yards that is $2 \frac{1}{4}$ yards wide? Ans. $38 \frac{1}{4}$ yards.

## THE DOUBLE RULE OF THREE IN VULGAR FRACTIONS.

Rule. Having prepared the fractions as before directed, state the question and work as in whole numbers (see page $64)$.

## Examples.

(1) If 6 men can reap $18 \frac{3}{4}$ acres in $5 \frac{1}{2}$ days, how many acres will 10 men reap in $12 \frac{1}{2}$ days?
First, $18 \frac{3}{3}$ acres $=\frac{75}{4}$ acres. $\quad 5 \frac{1}{2}=\frac{11}{2} d a . \quad 12 \frac{1}{2}=\frac{26}{2} d a$.

$\frac{1}{6} \times \frac{75}{4} \times \frac{10}{1} \times \frac{7}{11} \times \frac{25}{7}=\frac{18750}{264}=\frac{9375}{132}=71 \frac{1}{44}$ acres. A .
(2) If the carriage of $3 \frac{1}{2} \mathrm{cwt}$. for $20 \frac{3}{4}$ miles cost $2 \frac{1}{3} \mathrm{~s}$., what will the carriage of $10 \frac{1}{2}$ cwt. cost, being carried $62 \frac{1}{4}$ miles? Ans. 1l. 1s,
(3) If $150 l$. in 12 months gain $7 \frac{1}{2} l$. interest, what principal will gain $5 l$. in $1 \frac{1}{2}$ years?

Ans. 66l. 13s. $4 d$.
(4) If 12 men in $9 \frac{1}{3}$ days mow 100 acres, how many men can mow 150 acres in $15 \frac{2}{3}$ days?

Ans. 6 mer.

## DECIMAL FRACTIONS.

## NUMERATION.

DECIMAL FRACTIONS are so called from the Latin decem, ten, because their denominators are 10, 100, 1000, and so on, in a tenfold proportion; the number of noughts being always equal to the number of figures in the numerator,


And as it is evident that the denominator of a decimal fraction is always known, it is never set down; the numerator being distinguished from the whole number by a comma prefixed. Heace $7 \frac{5}{10}, 12{ }_{10}^{25}, 36 \frac{305}{10} \frac{5}{1000}$, are expressed as 7,5 ; 12,$25 ; 36,365, \& c$. ; and read thus: Seven and five-tenths, twelve and 25 hundredths, thirty-six and 365 thousandths

Decimals express the parts of a unit, in the same manner as whole numbers express the number of units; which may appear plainer by the following table :-


From the above table it may be observed-1st. That as whole numbers increase in a tenfold proportion to the left hand, decimal parts decrease in a tenfold proportion to the right hand.
2nd. Cyphers placed before decimal parts decrease their value, by removing them farther from the comma or unit's place; thus , 5 is 5 parts of 10 , or ${ }^{\frac{5}{50}}$; but , 05 is 5 part of

3rd. Cyphers after decimal parts do not alter their value, fur $.5,50,500$ \&c., are each but $\frac{5}{10}$ of the unit.
Decimals are of different kinds, and are termed finite or terminate; infinite or interminate; single repetends or recurring; compound repetends or circulate; also pure, similar, and dissimilar repetends, \&c.

A finite or terminate decimal, is that which ends at some certain number of places; but an infinite or interminate has no end.

A recurring dectmal is that in which one or more figures are continually repeated.

A single repetend, or recurring decimal, is one in which the same figure is repeated, as $, 3333, \& \mathrm{c}$.
A compound repetend, or circulate, is when more than one figure is repeated, as $, 275275275, \& \mathrm{c}$.
Pure repetends have no figures in them but what are repeated, as $, 364364, \& c$.

Mixed repetends have significant figures between the repetend and the decimal point, as $, 645321321, \& c$.

Smimar repetends begin at an equal distance from the decimal point; and dissimilar repetends begin at different places from the decimal point.

## ADDITION OF DECIMALS.

Rule. Write down the numbers so that the decimal points may stand in a line directly under each other, and find their sum as in whole numbers.

## Examples.

(1) Add $36,432+532,1234$ (2) Add $3,005+100,6+$ $+26,019+160,0876+31,976+4,35+7,0865+$ $86,2015+8,9765$ together. 4321, together.

| 36,432 |
| ---: |
| 53,234 |
| 26,19 |
| 160,0876 |
| 86,015 |
| 8,9755 |
| 849,8400 |


| 3,005 |
| :---: |
| 100,6 |
| 31,976 |
| 4,35 |
| 7,0865 |
| 4321, |
| 4468,0175 |

(3) Add $73,143+46,32+7,905+46,731+500,5001$ together.
(4) Add $234,6+3210+54,321+9,001+7,1324+1000$ together. Ans. 4515,0544
(5) Add 46,5094 + 6,123 + 8564, $+, 6982+360,063+$ 1231,2312 together.

Ans. 10208,6248

## SUBTRACTION OF DECIMALS.

Rule. Place the numbers as in Addition, having the decimal points under each other; then subtract as in whole numbers.

Examples.
(1) From 36,243 take 4,8941 (8) From 3960,0076

Take 4,8941
Ans. 31,3489 difference
(2) From 650,231 take 9,765
(3) From 32,402 take 15,43
(4) From 132,3461 take, 987
(5) From 2341, take ,2341
(6) From 10, subtract ,324
(7) From ,00623 take ,00094 (14) From12,3123take1,23123

## MULTIPLICATION OF DECIMALS.

Rule 1. Place and multiply the factors as in whole xumbers.

2ndiy. Point off as many figures from the product for decimal places, as there are decimals in both the factors.

3rdly. If there should not be so many figures in the product, supply the defect by prefixing ciphers.

## Examples.

(1) Multiply 243,21 by 35,6

| 243,21 |
| ---: |
| 35,6 |
| 145926 |
| 121605 |
| 72963 |
| 8658,276 |

(2) Multiply 34,56 by 2,437
(8) Multiply ,0234 by ,123 ,0234

| ,, 123 |
| ---: |
| 702 |
| 468 |
| 234 |
| , 0028782 |

(3) Multiply 27,16 by 467,1
(9) Multiply ,2345 by ,0015
(4) Multiply 2000, by ,203
(10) Multiply ,0123 by ,0152
(5) Multiply 1209,6 by 6,032
(6) Multiply 254, by ,032 (13) Multiply 3,42 by, 001
(7) Multiply 376 , by ,0025 (14) Multiply ,2634 by ,0054

When any number is to be multiplied by $10,100,1000$, \&c., it is done by only remoring the separating point in the multiplicand, so many places towards the right hand, as there are ciphers in the multiplier, thus, $5,432 \times 10=54.32$; and $5,432 \times 100=543,2$ and $543,2 \times 1000=5432$; aud $5.132 \times 10000=54320$.

## CONTRACTED MULTIPLICATION OF DECLMALS.

When only a certain number of decimal places are to be retained.

Rule 1st. Write the multiplier under the multiplicand in a contrary order to what is usual; and to ascertain their exact position, consider how many decimal places are to be retained in the product, and place the unit's place of the multiplier under the last decimal in the multiplicand which is to be reserved.

2 ndly. In multiplying, reject all the figures that stand to the right of the figure you are multiplying by ; and place the figures of each line so that the right hand figures may form an even column.

3rdly. But when you multiply the rejected figures, carry 1 at 5 and upwards; at 15 and upwards carry 2 ; at 25 and upwards carry 3; at 35 and upwards carry 4, \&c.

## Examples.

(15) Multiply 32,542163 by 23,5463 , and retain only 4 places of decimals in the product.

| Contracted way. | Common way. |
| :---: | :---: |
| 32,542163 |  |
| 3645,32 | 32,542163 |
| 6508433 | 23,5463 |
| 976265 | 97626489 |
| 162711 | 195252978 |
| 13017 | 130168652 |
| 1952 | 162710815 |
| 98 | 65626489 |
| 766,2476 |  |

(16) Multiply 276,4301 by 64,3265 , and leave only 2 places of decimals in the product. Ans. 17781,79
(17) Multiply 3124,0651 by 123,456 , and leave only 2 places of decimals in the product. Ans. 385674,57
(18) Multiply 2,41342 by 5432,1 , and leave 5 places of decimals in the product. Ans. 13109,93878
(19) Multiply 4,252603 by 63,8549 , and leave only 4 places of decimals.

Ans. 271,5495
(20) Multiply 3242,431 by 324,5164 , having no decimai fractions in the product.

| 3242,431 | 3242,431 |
| :---: | :---: |
| 4615,423 | 324,5164 |
| 972729 | 12969724 |
| 64849 | 19454586 |
| 12970 | 3242431 |
| 1622 | 16212155 |
| 32 | 12969724 |
| 19 | 64848,62 |
| 1 | 9727293 |
| 1052222 | 1052222,0353684 |

## DIVISION OF DECIMALS.

Rule 1st. Divide as in whole numbers; and point off from the quotient as many figures for decimals as the dividend has more than the divisor.
2nd. If the dividend has not so many places of decimal parts as are in the divisor, or if there be a remainder, then annex cyphers to the dividend, and carry on the quotient further to any extent required.

3rd. If the quotient, when carried, have not the number of decimal parts wanted, the number must be made up by putting a cypher or cyphers on its left hand.
4th. If both the divisor and dividend have the same number of decimal parts, the quotient will be a whole number.

Examples.
(1) Divide 42,576 by 1,2 .

$$
\begin{array}{r}
1,2) \frac{42,576}{35,48}
\end{array}
$$

(2) Divide 6,7342 by 1,1

Ans. 6,122
(3) Divide 67,342 by 11

Ans. 6,122
(4) Divide 425,84 by 8

Ans. 53,23
(5) Divide 5,25784 by 120
120) 4,25784
$\stackrel{, 035482}{\underline{,}}$
(6) Divide 67,837 by 1,1 Ans. 61,(67
(7) Divide 8,97658 by, 7 Ans. 12,8236 +
( 8 ) Divide 463,26 by , 6
Ans. 772,1
(9) Divide 425,76 by ,12

| $\frac{12) 425,76}{3548,}$ |
| ---: |

(10) Divide 32684. by ,8 Ans. 40855.
(11) Divide 9876. by 7 Ans. $1410,8+$
(12) Divide 3254. by 11 . Ans. $295,8+$
(13) Divide 3264,36 by , 12 ,12) 3264,36

27203,
(14) Divide 21321,9 by .9 Ans. 23691
(15) Divide 342361,2 by ,6 Ans. 570602
(16) Divide 1000,02 by ,07 Ans. 14286,
N.B. When the divisor is either $10,100,1000,10000$, \&c. it is only necessary to remove the decimal point so many places towards the left hand, as there are cyphers in the divisor.
Thus, 9876. $\div 10=987,6 \quad 12,34 \div 10=12,34$
$5432 . \div 100=54,32 \quad 43,21 \div 100=, 4321$
$3540, \div 1000=3,540 \quad 534,2 \div 1000=, 5342$
Lona Division.
(17) Divide 73,89785 by 42,5 42,5 ) 73,89785 (17,387 Ans. 425

3139
2975
1647
1275
3728
3400
(18) Divide $\frac{\begin{array}{l}\frac{3285}{2975} \\ \overline{310} \\ 72,3456\end{array}}{}$ by 54,32 Ans. 1,3318+
(19) Divide 13,426 by 12,4

Ans. 1,0827+
(20) Divide ,5982 by 126.

Ans. ,004747+
(21) Divide 12,54 by 6789. Ans. ,00184+
(22) Divide 34574 . by 3162 Ans. 10,93.4+
(23) Divide 6978,6 by 3,24 3,24) 6978,600 (2153,8 Ans. 648

498 324
$\overline{1746}$ 1620

1260
972
2880
2592
288
(24) Divide 3765,4 by ,284 Ans. 13258+ (25) Divide 11269,8 by 1,116 Ans. 10098,3+
(26) Divide 76, by ,1254 Ans. 606
(27) Divide 467,2 by 11,4

Ans. $40,952+$
(28) Divide 92563 . by 7,214

Ans. 12831.+

## CONTRACTED DIVISION OF DECIMALS.

Rule 1st. Consider how many of the left hand figures of the divisor are equal to the number of whole numbers and decimals that are wanted in the quotient, and with these divide; omitting one figure of the divisor at each succeeding operation.

2nd. In multiplying the figures left out in the divisor, carry 1 at 5 , and upwards ; carry 2 at 15 , and upwards; 3 at $25, \& c$.

## Examples.

(29) Divide 36,45413 by 3,54621 , and leave only 3 places of decimals.

(30) Divide 735,851 by 42,5 , and leave only 3 places of decimals. Ans. 17,314+
(31) Divide 72,3456 by 54,32 , and leave 4 places of decimals. Ans. 1,3318+
(32) Divide 6978,6 by ,324, and leave 1 place of decimals. Ans. 21538,8+

## REDUCTION OF DECIMALS.

CASE I. To reduce a Vulgar Fraction to a Decimal of the same value.

Rule. Annex cyphers to the numerator, and divide by the denominator, continuing the operation as far as may bo needful ; the quotient will be the decimal fraction required.

Examples.
(1) Reduce $\frac{3}{8}$ to a decimal. 8)3,000
,375 Ans.
(2) Reduce $\frac{1}{4}$ to a decimal. Ans. ,25
(3) Reduce $\frac{1}{2}$ to a decimal. Ans. ,5
(4) Reduce $\frac{3}{4}$ to a decimal. Ans. ,75
(5) Reduce $7 \frac{8}{8}$ to a decimal. 9)6,0000 - Ane. 7,6666 \&c. ,6666 \&c.
(6) Reduce $8 \frac{3}{3}$ to a decirwal. Ans. 8,333:3 \&c.
(7) Reduce $110_{1_{4}^{8}}^{\frac{8}{4}}$ to a decimal. Ans. 110,5714 \&c.
(8) Reduce $158{ }^{1} \frac{1}{1} 8^{2}$ to a decimal. Ans. 158,066298
(9) Reduce $\frac{5}{6}$ of $\frac{8}{9}$ of $\frac{3}{4}$ to a decimal.

$$
\begin{aligned}
& \frac{5}{6} \times \frac{8}{8} \times \frac{3}{4}=\frac{120}{215}=\frac{5}{8} \\
& 9,0000
\end{aligned}
$$

> ,5555 \&c. Ans.
(10) Reduce $\frac{3}{12}$ of $\frac{11}{16}$ to a decimal. Ans.,171875+
(11) Reduce $\frac{1}{25}$ of $\frac{1}{2}$ to a decimal. Ans.,02
(12) Reduce $\frac{5}{9}$ of 8 to a decimal. . Ans. $4,44+$
(13) Reduce $\frac{368}{8+69}$ to a decim. 8469) $368,0000(, 04345$ \&c. Ans. 33876
. 29240
25407
38330
33876
.44540
42345
2195 \&c. \&c.
(14) Reduce $\frac{345}{6784}$ to a decimal. Ans., 050854+
II. To reduce money, weights, measures, $\& c .$, to equivalent decimals.

Rule 1st. If the quantity given be but of one denomination, divide it by as many as make one of the denomination sought, and the quotient will be the answer required.

2 nd . If the quantity given be of different denominations, reduce it to the lowest name mentioned for a dividend; then reduce the integer into the same denomination for a divisor; the quotient will be the decimal required.

Or 3rdly. Write the given numbers perpendicularly under each other, for dividends; then divide each line (beginning with the uppermost) by that figure which will raise it to the next superior name; and the last quotient will give the decimal required.

By Rule 1st.
(15) Reduce $5 s$. to the decimal of a $£$.
20)5,00
$\xrightarrow{25}$ Ans.
(16) Reduce $7 s$. to the decimal of a $£$. Ans., 35
(17) Reduce 10d. to the decimal of a shilling. A. ,838+
(18) Reduce $7 d$. to the decimal of a shilling. A. ,5838+
(19) Reduce 3 farth. to the decimal of a penny. Ans. ,75
(20) Reduce 1 farth. to the decimal of a penny. Ans.,25
(21) Reduce $9 d$. to the decimal of a $£$.

In a $£=240$ ) 9,0000

$$
\frac{9}{240}=\frac{3}{s 0} \quad \underline{\underline{, 0375}} \text { Ans. }
$$

(22) Reduce $8 d$. to the decimal of a $£ . A n s ., 0333+$
(23) Reduce 10cl. to thedecimal of a crown. A. , 1660 +
(24) Reduce 3 farth. to the decim. of a shilling. A. ,0625
(25) Reduce $\frac{1}{4}$ to the decimal of a crown. A. ,004166+
(26) Reduce $16 s .10 \frac{1}{2} d$. to the decimal of a pound.

| $B y$ | e the $2 n d$. | Or, by | Rule the 3 rd . |
| :---: | :---: | :---: | :---: |
| 20 s. | 16s. $10 \frac{1}{2} d$. | Or, | 2,0 |
| 12 | 12 |  |  |
|  |  | 12 | 10,500 |
| 240 | 202 |  |  |
| 4 | 4 | 20 | 16,87500 |
| 960 | $960) 810,00000(,$ |  | $\underline{\underline{, 84375}}$ Ans. |

420 \&c.
(27) Reduce $3 s .4 \frac{1}{2} d$. to the decimal of a £. Ans. ,16875
(28) Reduce $18 s .11 \frac{3}{4} d$. to the decimal of a $£$. Ans. , 9489583
(29) Reduce $16 s .6 \frac{1}{\ddagger} d$. to the decimal of a £.Ans., 82604166
(30) Keduce $3 s .7 \frac{1}{2} d$ to the decim. of a guinea. Ans., 172619
(31) Reduce $3 s .6 d$. to the decimal of a crown. Ans. ,7
(32) Reduce $2 s .10 \frac{3}{4} d$. to the decim. of a moidore. A., 107253
(33) Reduce 12 dwts. 20 gr. to the decim. of an ounce Troy. First, 12 dwts. $20 \mathrm{gr} .=308$ grains.-and 1 ounce $=480$ grains.

$$
\text { Whence } \frac{308}{480}=, 641666+A n s \text {. }
$$

(34) Reduce 3 qrs. 16 lbs . to the decim. of acwt. $A ., 892857+$
(35) Reduce 2 feet 4 in . to the decimal of a yard. A. ,777+
(36) Reduce 1 mile 2 fur. to the dec. of a league. A.,41666 +
(37) Reduce 8 oz .10 dwts. to the decimal of a lb. Troy. Ans. ,7083+
(38) Reduce $4 \mathrm{qts}$.1 pt . to the decimal of a barrel. (36galls.) Ans. ,03125
(39) Reduce 3 qts. 1 pt. to the decimal of a gallon. A. , 875
(40) Reduce $7 \frac{1}{2}$ inches to the decimal of a foot. Ans. ,625
(41) Reduce 75 days to the decimal of a year. Ans. ,20547

## III. To find the value of a decimal fraction.

Rule. Multiply the decimal by the number of parts in the next inferior denomination, cutting off the decimals from the product: then multiply the remaining decimals by the next inferior denomination, and cut off the decimals as before; thus proceeding to the least known parts of the integer; and the several figures cut off on the left hand will be the answer.

## Examples.

(42) What is the value of (46) What is the value of ,568 of a £ sterling?

|  | $\begin{gathered} \underset{568}{\varepsilon} \\ 20 \end{gathered}$ |
| :---: | :---: |
|  | 1,360 |
|  | 12 |
|  | $\overline{4,32}$ |
|  | 1,28 Ans. 11 s. 4 4ta. , 28 |

,3188 of a shilling?

$$
\stackrel{s, 1 s 8}{3,188}
$$

(47) What is the value of ,6376 of a shilling?

Ans. 71 7 d. ,6048
(48) What is the value of , 3225 of a shilling ? Ans. $3_{4}^{3} d$.
(49) What is the value of ,75 of a penny? Ans $\frac{3}{4} d$.
(50) What is the value of , 8638 of a ton? \%on. , $83 \% 3$

20
cwt. $\overline{17,2760}$
$q r . \overline{1,104}$
28
$l b . \overline{2,912}$
. 16
oz. $\overline{14,592}$
dra. $\frac{16}{9,472}$
(51) What is the value of ,8625 of a ton?

Ans. 17 cwt. $1 q r$.
(52) What is the value of ,0087 of a lb. troy?

Ans. 2 dwt. 2 gra .
(53) What is the value of ,305 of a pipe of wine?

| pipe. |
| ---: |
| , 305 |
| 126 |
| $\frac{126}{1830}$ |
| 3630 |
| gall. |
| 38,430 |
| quart |
| $\frac{4}{1,72}$ |
| pint |
| 1,44 |

(54) What is the value of , 6789 of a mile? Ans. $1194 y d s .2 \mathrm{ft} .7 \mathrm{in}$.
(55) What is the value of ,58 of a year?

Ans. 211 da. 16 ho. 48 min.

Decimal Lables of Coins, Weights, and Measures.


Decimal Tables of Coins, Weights, and Measures.



## THE RULE OF THREE IN DECIMALS.

## Examples.

(1) If $34 \frac{3}{4}$ yards cost $5 l$. $12 s$. $6 d$., what will $104 \frac{1}{4}$ yards cost?

(2) If $12 \frac{1}{2}$ yards cost $3 l .6 s .8 d$., what will $18 \frac{3}{4}$ yards cost at the same rate?

Ans. 5 l.
(3) Bought 24 lb .4 oz . of tea for $8 l .16 s$., what will 60 lb . 10 oz. cost at that rate ? Ans. $22 l$.
(4) If 1 cwt .2 qrs. of coffee sell for $30 l$. $15 s$. , what will 3 ewt. 3 qrs. sell for? Ans. 76l. 17s. 6d.
(5) What is the price of a tankard that weighs $32 \mathrm{oz}$. dwts. at the rate of $5 s .4 d$. per oz.? Ans. 8l. 12s.
(6) If $12 \frac{3}{4} \mathrm{lb}$. of butter cost $10 s .4 d$., what will be the worth of 1 cwt .? Ans. $4 l$. 10 s. $9 \frac{1}{4} d$.
(7) If I buy $12 \frac{5}{8}$ yards for 10 guineas, how many Flemish ells can I purchase for $52 l .10 \mathrm{~s}$.?

First, $12 \frac{5}{8} y d s .=\frac{101}{8} y d s$ and $\frac{101}{8}-$ of $\frac{4}{1}$ of $\frac{1}{3}=\frac{101}{6}=16 \frac{5}{6}$. Flem.

$e l l s=16,83333 \& c$. and $107 \cdot 10 s .=10 \frac{1}{2}=10,5 l .52 l .10 s .=52,5 l$. |  | $\begin{array}{c}\boldsymbol{E} \\ \text { Then, As } \\ 10,5\end{array}$ | $:$ | $\mathbf{F} . \boldsymbol{E}$. |  |
| :---: | :---: | :---: | :---: | :---: |
| 16,8333 | $::$ | 52,5 | Or shorter, thus- |  | Finding the third term to be just 5 times the first, I need only multiply by 5 .

16,8333
5
Fl. El's. 84,1666
48780.

I 2
( S ) How many yards of Holland can be bought for 322. $15 s$. $6 d$ if $3 \frac{1}{2}$ yards cost $1 l$. $1 s .6 d$.?

Ans. 106 yds. 2 grs. 3 nls.
(9) How many yards of muslin may be purchased for 27l. 13 s .4 d . at the rate of $6 s .8 d$. per yard? Ans. $83 y d s$.
(10) How many gallons of brandy may be bought for 50 guineas, if $7 \frac{3}{4}$ gallons cost $8 \frac{3}{4} l$.? Ans. $46 \frac{1}{2}$ galls.
(11) If $12 s .9 d$. will pay the carriage of $12 \mathrm{cwt}$.3 qrs . from London to Bath, what weight can be carried for $1 l .16 s$. 10 ${ }_{2} d$ ?

Ans. 36 cwt. 3 qrs. 14 lbs.
(12) If a chest of sugar, weighing 6 cwt. $3 \mathrm{qrs} 7 lb.$. cost 75l. 16s. $8 d$. , what will 3 cwt. 1 qr. 21 lb . be worth?

First, 6 cwt .3 qrs. $7 \mathrm{lb} .=6,8125 \mathrm{cwt} . \quad$ 75l. 16s. $8 \mathrm{~d} .=75,8333+$ $3 c w t .1$ qr. $21 \mathrm{lb} .=3,4375 \mathrm{cvt}$.

| Then, As 6,8125 |  | : | $\underset{3,4375}{c}$ |
| :---: | :---: | :---: | :---: |
|  | $\begin{gathered} 3791666 \\ 5308333 \\ 2274999 \\ 3033333 \\ 2274999 \end{gathered}$ |  |  |
| 6,8125) $\xlongequal[260,67697896]{(38,2645}$ |  |  |  |
|  | $204375$ | $20$ |  |
|  | 563019 | 5,2900 |  |
|  | 545000 | 12 |  |
|  | 18019 \&c. | 3,4800 |  |
| Ans | 5s. $3 \frac{1}{2} d$. | $\underline{1,0200}$ | $=\frac{1}{2}$ ncarly |

(13) Bought a quantity of tobacco, which was found to weigh 1 cwt. 3 qrs. 14 lb .6 oz . for $21 l .0 s .9 d .$, I demand the worth of 2 qrs. 14 lbs .2 oz .

Ans. 7l. 0s. 3d.
(14) What is the worth of 1 lb .8 oz .10 dwts. of gold, at $3 l .4 s .6 \mathrm{~d}$. per ounce?

Ans. 66l. $2 s$. $3 d$.
(15) If $1_{5}^{\frac{t}{5}}$ of a $£$ will buy $3 \mathrm{lb} .8 \frac{1}{2} \mathrm{oz}$. avoirdupois, what will $5_{8}^{6}$ of a $£$ buy?
(16) If 6 cwt. 2 qrs. 14 lb . cost $2 l .19 s .6 d$. , what will 1 ton 19 cwt. 3 qrs. cost?

Ans. 17l. 17s.

## INVERSE PROPORTION IN DECIMALS.

(1) If the carriage of 12 cwt .3 qrs . of goods for 100 s miles cost 1l. $5 s$. $6 d$. , how much ought I to have carried 753 miles for the same money?


75,75 ) 1279,78125 (16,8948 = 16 cwt .3 qrs. 16 lb .3 oz.
(2) If $18 \frac{3}{4}$ yards of carpeting that is $1 \frac{1}{2}$ yards broad will cover a room, how much that is 1 yard broad will cover the same? Ans. $28,125=28 \frac{1}{8}$ yards
(3) If I lend my friend 100l. for $\frac{5}{8}$ of a year, how much ought he to lend me $\frac{7}{12}$ of a year to requite my kindness?

Ans. 107l. 2s. $10 \frac{1}{4} d .+$
(4) How much stuff that is $\frac{5}{8}$ of a yard wide, will line $27 \frac{3}{5}$ yards of cloth that is $\frac{7}{8}$ wide?

Ans. $38,85=38$ yds. 3 qrs. $1 \mathrm{nl} .+$
(5) If $530 l .15 \mathrm{~s}$. will gain $17 l$. 10 s . in $10 \frac{1}{2}$ months, what principal will gain an equal sum in $15 \frac{1}{4}$ months?

Ans. 365l. 8 s. $8 \frac{1}{4} d$.
(6) If 4 men in $12 \frac{3}{4}$ days will mow a field, in how many days will 18 men do the same? Ans. $2,8333+$ days $_{s}$

## DOUBLE RUI,E OF THREE IN DECIMALS.

If $24 \frac{3}{4}$ bushels of flour be sufficient for 20 men $10 \frac{1}{4}$ days, how many men will consume $148 \frac{1}{2}$ bushels in $20 \frac{1}{2}$ days?

$$
\begin{aligned}
& 20 \times 148,5 \times 10,25 \\
& \text { Then } 24,75 \times 20,5=60 \mathrm{men} \text {. Ans. }
\end{aligned}
$$

N.B. If more questions be wanted in this rule, they may be taken frors the Double Rule of Three in Vulgar Fractions, and worked decimally.

## ALLIGATION.

ALLIGATION is a rule that teaches either to find the value of any compound; or how to mix things of different values, so as to ascertain the quantities. The whole may be comprised in four cases, viz. :-

## Medial, Altervate, Partial, and Total.

Case I. Alligation Medial-Is when the rates and quantities of the several ingredients are given, to find the value of the mixture.

Role. Multiply each quantity of the mixture by its rate; then divide the sum of the products by the sum of the quantities, and the quotient will give the rate of the mixture required.

## Examples.

(1) A tobacconist would mix 60 lb . of tobacco at $3 s$. per lb . with 70 lb . at $3 s .6 d ., 75 \mathrm{lb}$. at $4 s$., and 80 lb . at $4 s .6 d$. per lb.: what will 1 lb . of the mixture be worth?

(2) A farmer would mix 12 bushels of wheat at $6 s .6 d$. per bushel with 10 bushels of barley at 4 s .6 d . per bushel, and 8 bushels of rye at $3 s .6 d$. per bushel; what is the worth of a bushel of this mixture?

Ans. 5s. $0 \frac{1}{4} d$. $\frac{3}{8}$
(3) A vintner makes with a compound a pipe of wine, viz. 36 galls. at 12s. per gall. with 40 galls. at 13s. per gall. and 50 galls. at 14 s . per gall.; what will a gallon of this mixture be worth?

Ans. 13s. $1 \frac{1}{4} d . \frac{1}{3}$
(4) A maltster mixes 20 bushels of high-dried malt at $5 s .6 d$. per bushel with 15 bushels of pale at $5 s$. per bushel, and 12 bushels at $4 s .9 d$. per bushel; what is the value of 1 bushel of this mixture?

Ans. 5s. $1 \frac{3}{4} d$. $\frac{7}{97}$
(5) A flour dealer mixes 15 bushels of fine flour at $9 s .6 d$. per bushel, and 18 bushels at $10 s .4 d$. per bushel, with 20 bushels of seconds at $7 s$. per bushel, and 24 ditto at $6 s$. $8 d$. per bushel ; I demand the worth of a bushel of this mixture?

$$
\text { Ans. } 8 s .1 \frac{3}{4} d . \frac{61}{3} .
$$

(6) A composition is made of 18 lb . of tea at 5 s .6 d . per lb . with 20 lb . at $5 s .9 d$., 24 lb . at $6 s .3 d$., and 16 lb . at $6 s .6 d$. per lb .; what is the worth of 3 lb . of this mixture? Ans.18s.*

CaSE II. Alligation Alternate is when the rates of several things are given, to find what quantity of each must be taken, to make a misture of a certain mean value.

Rule 1st. Place the rates of the ingredients under each other; and place the mean rate on the left hand of them.

2nd. Link the several rates together, so that one greater than the mean rate may be joined to one that is less.

3rd. Take the difference between each price and the mean rate, and place it opposite to the rate to which it is linked.

4th. If only one difference stand against any rate, that difference will be the answer ; but if more than one, their sum will be the answer.
Proof. By Alligation Medial.

## Examples.

(1) A grocer would mix sugar at $10 d ., 9 d ., 7 d$. , and $6 d$. per lb . to make a mixture worth $8 d$. per lb .; how much of each sort must he take?

(2) A tobacconist would mix tobacco at $3 s .6 d ., 3 s ., 2 s$., and $18 d$. per lb .; what quantity of each must he take to make a misture worth $2 s .6 d$. per lb.?
1 st Ans. 12 lb. at 3s. 6d., 6 lb. at 3s., $67 b$. at 2 s., 12 lb. at $18 d$. $2 n d$ Ans. 6 lb. at $3 s .6 d ., 12 l b$. at $3 s ., 12$ lb. at $2 s ., 6$ lb. at $18 d$.

[^4](3) A maltster has several sorts of malt, viz. $4 s ., 5 s ., 6 s .$, and $6 s .6 d$. per bushel ; how much of each sort must be taken to make a mixture worth $5 s .6 d$. per bushel ?

1 st Ans. 12 bus. at $4 s ., 6$ b. at 5 s., 6 b. at $6 s ., 18$ b. at 6s. $6 d$. 2 nd Ans. 6 bus. at $4 s ., 12$ b. at 5s., 18 b. at 6s., 6 b. at $6 s .6 d$.
(4) What quantity of raisins of the sun at $7 \frac{1}{2} d$. and $6 \frac{1}{2} d$. per lb., with Malagas at $5 \frac{1}{2} d$. per lb., must be mixed together to sell at $6 d$. per lb.

(5) How much rye at $5 s$. per bushel, barley at $4 s$. and oats at $3 s$. per bush., will make a mixture worth $3 s .6 d$. per bush.? Ans. 6 bus. at 5 s., 6 at 4 s., and 24 at 3s. per bus.
(6) A victualler had ale at $16 d$., $12 d$., and $8 d$. per gallon; how much of each sort must he take to sell at $10 d$. per gall.? Ans. 2 gal. at 16d., 2 gal at 12d., and 8 gal. at $8 d$. per gal.
(7) A tea dealer has several sorts of tea, viz. at $11 s ., 9 s$. , $8 s$., and $7 s$. per lb.; how much of each sort must be used that the whole quantity may be afforded at 10 s . per lb .?

$$
\begin{aligned}
& \text { Proof. }
\end{aligned}
$$

(8) How many ounces of gold of $22,18,17$, and 16 carats fine must be mixed, so that the composition may be 20 carats fine?

Ans. 9 oz. of 22 carats, 2 oz. of 18, 2 oz. of 17, and 2 oz. of 16 carats fine.
(9) How much wine at $7 s ., 8 s ., 9 s$. , and $16 s$. per gallon, must be mixed together, to make a mixture that may be sold at 10 s . per gallon?

Ans. 6 galls. (or any equal quantity, more or less) of each

Case III. Alligation Partial is when one of its ingredients is limited to a certain quantity.

Rule 1st. Take the difference between each price ana the mean rate, as before.

2ndly. State, As the difference of that commodity whose quantity is given is to the rest of the differences severally so is the quantity given, to the several quantities required.

Examples.
(1) A farmer would mix 54 bushels of wheat at 7 s .6 d . per bushel, with rye at $4 s .6 d$. and barley at $5 s .3 d$. per bushel, to make a mixture worth $6 s$. per bushel.

(2) A distiller would mix 30 gallons of French brandy at 24s. per gallon, with English at 12s. and spirits at 8s. per gailon; what quantity of each must be taken to be afforded at $16 s$. per gallon?
Ans. 30 at 24s. per gal.; 20 at 12s.; and 20 at 8 s . per gal.
(3) A grocer mixes 24 lb . of fine tea at $18 s$. per lb. with others at $13 s$. and $12 s$. per lb . to make a mixture worth $15 s$. per lb.; what quantity of each does he take?
Ans. 24 lb . at $18 s$. ; $14 \frac{2}{\frac{2}{2}}$ lb. at 13 s . per lb.; and $14 \frac{2}{\partial}$ at 12 s . per lb.
(4) How much rum at $10 s .6 d ., 12 s .6 d$. , and $18 s$ s. per gal. must be mixed with 18 gallons at $16 s 6 d$. per gallon, to make a composition worth $15 s$. per gallon?

| $198+36$ | As 36 : 30 : : 18 to 15 galls. | Ans. |  |
| :---: | :---: | :---: | :---: |
| 180) 126$][30$ | $36: 54: 18$ to 27 galls. | galls. | $d$. |
| 216 二 ${ }_{18}$ | $36: 18: 18$ to 9 galls. | 18 at | 6 per |
| The prices | here reduced | 15 at | 0 |
| pence, for | greater con- | 27 at | 26 - |
| venience in wo | ing. | 9 a | 0 |

(5) A tobacconist would mix 56 lb . of tobacco at $3 s$. $\mathrm{p} \leqslant \mathrm{r}$ lb . with others at $3 s .9 d$., $4 s .3 d$., and $4 s .6 d$., to make a corrposition worth 4 s . per lb.; how much of each must he take ?

1st Ans. 28 lb.at 3s. 9 d.; 28 lb. at 4s. $3 d$. ; $\oint 112$ lb. at 4 s . 6 l. $2 n d A n s .112$ lb. at $3 s .9 d . ; 224$ lb. at 4s. 3 d.; \& 56 ll. at 4s.©ic.
(6) A mealman mixes 60 bushels of flour at 10 s .6 d . with others at $9 s ., 8 s$. , and $7 s .6 d$., to make a mixture worth $9 s .6 d$. per bushel: what quantity of each does he take?

Ans. 15 bushels of each, at 9s., 8s., and 7s. 6d.

CasE IV. Auliaation Total is when the whole of the ingredients is limited to a certain quantity.

Rule 1st. Take the difference between each price and the mean rate as before.
2ndly. State, As the sum of the differences is to each particular difference, so is the quantity given to the quantity required.

## Examples.

(1) A brewer has ale at $12 d ., 10 d$. , and $8 d$. per gallon, and he would make a composition of a hogshead ( 54 gallons) to sell for $9 d$. per gallon : how much of each must he take?

(2) A druggist who has drugs of $8 s ., 5 s$. , and $4 s$. per lb., would make a composition of 112 lb . worth 68 . per lb .; what quantity of each must he take?

Ans. 48 lb . of 8 s .; 32 lb . of 5 s .; and 32 lb . of 4 s . per lb .
(3) A goldsmith has several sorts of gold: viz. some of 24 carats fine; some 22 , and some 18 carats fine, with which he would make a compound of 30 oz . of 20 carats fine; I demand how much of each sort he must take?

Ans. 6 oz. of 24 carats; 6 oz. of 22 ; and 18 oz. of 18 carats fine.
(4) A person has raw sugars at $12 d$. ., $7 d ., 6 d$. , and $5 d$. per lb., with which he makes a composition of a quarter of a cwt. worth $8 d$. per lb. what quantity of each does he take?

(5) A wine merchant has four sorts of wine, viz., Canary at $14 s$. per gallon, Malaga at $13 s .$, Rhenish at $11 s .$, and Oporto at 10s. per gallon; and he is desirous of making a composition of a pipe ( 126 galls.) to sell for $12 s$. per gal.; the quantity of each is required?

1 st Ans. 42 of Canary, 21 of Malaga, 21 of Rhenish, and 42 of Oporto.
$2 n d$ Ans. 21 of Canary, 42 of Malaga, 42 of Rhenish, and 21 of Oporto.
(6) I have teas at $4 s ., 5 s ., 7 s$., and $9 s$. per lb . and I would make a misture of $\frac{1}{2} \mathrm{a} \mathrm{cwt}$. ( 56 lb .) to sell at 6 s . per lb .; what quantity of each will be required ?

1 st Ans. $2 \pm \mathrm{lb}$. at $4 \mathrm{~s} ., 8 \mathrm{lb}$. at $5 \mathrm{~s} ., 8 \mathrm{lb}$. at 7s., 16 lb . at 9 s . $2 n d$ Ans. 8 lb. at 4s., 24 lb . at 5 s ., 16 lb . at 7s., 8 lb . at 9 s .

## EXCHANGE.

EXCHANGE is bartering the money of one place for that of another, by means of a Bill of Exchange; and the rule teaches how to find what quantity of one kind of money will be equal to a proposed quantity of another, according to the course of exchange.

The course of exchange is the value agreed on by merchants, and is almost daily fluctuating above or below the par of exchange.

The par of exchange is always fixed and certain; it being the intrinsic value of the money of one place compared with that of another.
Agio is a term used in some countries abroad, especially in Amsterdam and Italy; and denotes the difference between Bank money (usually called Banco) and current money; the former being something finer than the latter.

Usance is a certain time allowed by one country to another, for the payment of bills of exchange.

Days of grace are a certain number of days allowed for payment, beyond the time specified in the bill.

Questions in Exchange are performed either by the Rule of Three or Practice,

## 1. England witi France.

In France, before the Revolution, accounts were kept m livres, sols, and deniers, and they exchanged with England by the crown Tournois. But at present they are kept in francs and centimes, and they exchange by the franc.

12 deniers ......... make 1 sol, or sou $=1$ half-penny.
20 sols ..................... 1 livre = 10d. nearly.
3 livres .................. 1 écu, or crown Tournois. Also,
10 centimes.........make 1 décime.
10 décimes, or 100 cents 1 franc.
Exchange at par 25 francs 20,8 centimes per $£$ stcrling.

## Examples.

(1) How many crowns must be paid in Paris, to receive in Liondon 540l., Exchange at 4s. $6 d$. per crown?

(2) A merchant in Paris remits to his correspondent in London 2400 crowns, at $4 s .6 d$. each; what is the value in sterling?

(3) How much sterling must be paid in London to receive in Paris 1000 crowns, exchange at $54 \frac{1}{2} d$. per crown?

Ans. 227l. 1s. 8 d .
(4) A merchant in London remits $227 l .1 \mathrm{~s} .8 \mathrm{~d}$. to his correspondent in Paris; what is the value in French crowns at $54 \frac{1}{2} d$. per crown?

Ans. 1000 crowns.
(5) Change 566 cr .17 sols, $5 \frac{1}{2}$ den. at $55 d$. per crown, into sterling; what is the sum? Ans.129l.15s. $6 d$
(6) Change 389l. $6 s .6 d$. sterling into French crowns, exchange at $55 d$. per crown.

Ans. 1698 crowns, 52 sols, 4 ㄹㅎ deniers.

## 2. Spain.*

In general, they keep their accounts in Spain in piastres, rials, and maravedis, and exchange by the piastre or peso.

34 maravedis ...... make 1 real or rial.
8 reales or rials......... 1 piastre, peso, piece of eight, or dollar.
4 piastres ............... 1 pistole of exchange.
375 maravedis ............ 1 ducat.
Examples.
(1) Spain draws on London for 2354 piastres 4 rials, exchange at $3 s .4 \frac{1}{2} d$. per piastre, how much sterling is the sum?

(3) In 9876 piastres 4 rials of plate, how many $£$ sterling, exchange at $42 d$. per piastre? Ans. 172sl. 7 s . 9 d .
(4) How many piastres should I receive for 1728l. 7 s . 9 d . exchange at $42 d$. per piastre? Ans. 9876 pias. 4 rials

[^5](5) In 8768 rials of plate, how many $£$ sterling, exchange at $40 \frac{1}{2} d$. per piece of eight?

| p. eight | $d$. |  | rials |
| :---: | :---: | :---: | :---: |
| ${ }_{8}^{1}$ | $40 \frac{1}{2}$ | : | ${ }^{8768}$ |
| - |  |  | $40 \frac{1}{2}$ |

8) 355104
9) 44388

$$
2,0 \longdiv { 3 6 9 , 9 }
$$

Ans. £ 18419
(6) In 184l. 19s. sterling, how many rials of plate, exchange at $40 \frac{1}{2} d$. per piece of eight?

| ${ }_{40}{ }_{4}^{\text {d }}$ | $\stackrel{p}{\text { p. eight }}$ | : |  |
| :---: | :---: | :---: | :---: |
| 4 |  |  |  |
| 162 |  |  | $44388 d$. 4 |
|  |  | $162)$ | 177552 |
|  | Ans. 8768 | rials. | rials |

(7) In 2345l. how many rials, exchange at 50 d . per piastre or peso?

Ans. 90048 rials
(8) In 90048 rials how many $£$ sterling, exchange at 50 d . per piastre?

Ans. 23451.
(9) In 67530 rials vellon, how many rials of plate?

Multiply by 17 , and divide by 32 (see note 1). A. 35875 ri. $\frac{5}{16}$.
(10) In $35875{ }_{\frac{5}{6} 6}$ rials of plate, how many rials vellon? Ans. 67530 rials vellon

## 3. Portugal.

Accounts are kept in Portugal in reas and milreas, and the exchange is by the milrea, at from $60 d$. to $68 d$. sterling. Its value at par is $5 s .7 \frac{1}{2} d$.

400 reas.........................make 1 crusado.
1000 reas, or $2 \frac{1}{2}$ crusadoes
........ 1 milrea.
Note.-1313 reas are equal to $1 d$. English.
(1) If a bill be drawu from Lisbon, of 5432 milreas 346 reas, at $6 s .6 d$. per milrea, what is the value in English money?
1000: 6s. 6d. :: 5432,346
1000

| $\sqrt{5432346}$ |  |  |
| :---: | :---: | :---: |
| 1,000) 3 | 35310/249 | 249 |
|  | ) 3531,0 | d. 2/988 |
|  | $1765102^{3}$ | ${ }_{3}^{3} \frac{4}{3 / 952}$ |

(2) If a bill be drawn from London of $1765 l$. $10 s .234$. how many milreas at $6 s .6 d$. each are equal in value to the sum?

(3) In 1000 milreas 100 reas, how many pounds sterling, exchange at $5 s .5 d$. per milrea ? Ans. $270 l$. 17 s . $2 \frac{1}{2} d$.
(4) How many milreas must be given for 758l. $8 s .6 d$. sterling, exchange at $5 s .4 \frac{1}{2} d$. per milrea?

Ans. 2822 mil. 46 re.- 66.
(5) Reduce 1234 crusadoes 67 reas, into sterling, exchange at $67 \frac{1}{2} d$. per milrea?

Ans. 138l. 16s. $10 \frac{1}{2} d .-90$.
(6) In 138l. 16s. $10 \frac{1}{2} d$. how many crusadoes, exchange at $67 \frac{1}{2} d$. per milrea ? Ans. 1234 cru. 66 reas. -18 rem.

## 4. Italy.

At Genos and Leghorn some keep their accounts in piastres or pezzos, soldi, and denarii; and others in lires, soldis, and denarii ; and they exchange by the piastre or pezzo, which is equal to $4 s$. $6 d$. at par.

The course of exchange is from 47 d . to 58 d . sterling per piastre or pezzo.

12 denarii make 1 soldi.
20 soldi ..................... 1 lire, piastre, or pezzo.
Exchange from $45 d$. to $54 d$. per piastre.
At Vevice in dollars, soldi, and denarii, and exchange by the ducat and piastre.

> 12 deniers d'or.........make 1 sol d'or.
> 20 sols d'or ................ 1 ducat.

Also, some here keep their accounts in ducats, grossi, and soldi.
$5_{6}^{\frac{1}{6}}$ soldi...................make 1 grossi.
24 grossi ..................... 1 ducat. Agio from 20 to 30 per cent.

Examples.
(1) In $368 l .12 s .6 d$. sterling, how many piastres of Genoa, exchange at $47 \frac{1}{2} d$. per piastre?

| ${ }_{47}^{\text {d }}$ |  |
| :---: | :---: |
|  |  |
| 95 | $\left.{ }^{95)}\right)^{176940}$ (1862 $p$. |
|  | ${ }_{20}^{50}$ |
|  | $95 \overline{1000}(10$ soldi. |
|  | 50 |
|  | 12 |
|  | $95) \overline{\overline{800}} \mathbf{6}$ denarii. |
|  | 80 |

(2) How much sterling money is equal to 2345 pezzos 10 soldi of Genoa, exchange at $50 \frac{3}{8}$ per pezzo?

(3) If I pay in London 500l. sterling, for how many piastres may I draw my bill to be paid at Leghorn, exchange at $4 s$. $5 d$. per piastre ? Ans. 2264 pias. 3 soldi.-1 rem.
(4) How much sterling money is equal to 8765 lires 15 soldi of Leghorn, at $4 s .2 d$. per piastre?

Ans. 186l. 3s. $11 \frac{1}{2} d$.
(5) How many ducats banco at Venice are equal to $789 l$. $15 s$. sterling, exchange at $48 d$. per ducat banco?

$$
\begin{aligned}
& \text { 48) } 189540(3948 \mathrm{~d} \text {. } \\
& \begin{array}{l}
\begin{array}{l}
\begin{array}{l}
36 \\
20 \\
48) 720(15 ~ s o l s .
\end{array} \\
-\ldots
\end{array}
\end{array} \\
& \text { 4ns. } 3948 \text { duc. } 15 \text { sol. }
\end{aligned}
$$

(6) How much sterling money is equal to 896 ducats 12 sols 6 deniers, banco money of Venice, exchange at $4 s .5 \frac{1}{2} d$. sterling per ducat? duc. s. d. duc. sol. den.

(7) London remits to Venice $385 l .16 s$ s sterling, exchange at $4 s .4 \mathrm{~d}$. per ducat banco, how many ducats banco will he receive at Venice? Ans. 1780 duc. 12 sol. $3 \frac{3 \frac{6}{2}}{2}$.
(8) In 1960 ducats 10 sols 9 den. banco at Venice, how many $£$. sterling, exchange at $49 \frac{1}{2} d$. per ducat banco ?

Ans. 404l. 7s. $2 \frac{1}{2} d$. ${ }_{1}^{\frac{6}{2} \frac{1}{2}}$
(9) In 1243 duc. 16 sol. 10 den. current money, how many pounds sterling, exchange at 49 d . per ducat banco, and agio 20 per cent?


[^6]
## 5. Holland, Flanders, and Germany.

They keep their accounts at Amsterdam, Rotterdam, Antwerp, Brussels, various parts of Germany, \&c., some in guilders, stivers, and pennings; others in pounds, shillings, and pence, as in England, but distinguished by the name of Flemish; and they exchange by the $£$ sterling.

8 pennings ...... make 1 grote or penny Flemish.
2 grotes, or pence ...... 1 stiver.
6 stivers ................... 1 schilling.
20 stivers .................. 1 guilder, or florin.
$2 \frac{1}{2}$ florins.................. 1 rix-dollar.
6 guilders, or florins ... 1 pound Flemish.
Or thus, for £ $s$. and $d$. Flemish, as in England:
12 grotes or pence ...... 1 schilling.
20 schillings.............. 1 pound Flemish.
Exchange from $33 s .6 d$. to $36 s$. $6 d$. Flemish, per $£$ sterling, and Ayio from 3 to 6 per cent. for current.

To change Flemish money into sterling.
Role. As the given rate of exchange is to $1 l$. sterling, so is the given Flemish to the sterling required.

To change sterling money into Flemish.
Role. As 1l. sterling.is to the given rate of exchange, so is the sterling given to the Flemish sought.

## Examples.

(1) Remitted from London to Amsterdam a bill of 12500. 15s. sterling; how many pounds Flemish is the sum, the exchange being at $34 s .6 d$. Flemish per $£$ sterling?

| $\begin{gathered} \text { As. } \\ 20 \end{gathered}$ | $\begin{aligned} & s . d . \\ & =346 \\ & 12 \end{aligned}$ | $:: \stackrel{f}{1250} \stackrel{s}{15}$ |
| :---: | :---: | :---: |
|  | 414 | 25015 |
|  |  | 414 |
|  |  | 1035621,0 |
|  | 42) | $517810-\frac{10}{20}=\frac{1}{2}$ |
|  |  | 4315,0-10 |
|  |  | $21571010 \frac{1}{2}$ |

Or by Practice, thus :

Note. There are two sorts of money in these countries, bank money and current; the difference between them is from 3 to 6 , or even more that 8 per cent. in favour of the bank money.
(2) Rotterdam remits $2157 l .10 s .10 \frac{1}{2} d$. Flemish, to be paid in London; how much sterling money can he draw for exchange being at $34 s .6 d$. Flemish per $£$ sterling ?

Ans. 1250 l . $15 s$.
(3) If I pay in London 500l. sterling, how many guilders must I draw for at Amsterdam, exchange at 33 s . 6 d . Flemish per £ sterling ?

Ans. 5025 guilders
(4) If I pay at Amsterdam 5025 guilders, what must I draw for in London, exchange at 33 s .6 d . Flemish per $£$ sterling?

Ans. 500 l.
(5) In 365l. 15s. $6 d$. sterling, how many Dutch rix-dollars, exchange at $35 s .4 d$. Flemish per $£$ sterling?

Ans. 1550 rix-dol. 44 stiv. 4 penn. $\frac{1}{2} \frac{98}{100}$.

## To change Bank into Current Money.

Rule. As 100 is to 100 with the agio added to it, so is any given sum banco to the current required.

## To change Current Money into Bank.

Rule. As 100 with the agio added to it is to 100 , so is any given sum current to its value in bank money.
(6) Change 835 guilders (7) Change 874 guild. 4 sti. 12 stivers bank, into current money, agio $4 \frac{5}{8}$ per cent.
guil. gu. sti. pe. guil. sti. As 100 : $104128:: 83512$

| 20 | $\frac{20}{2092}$ | $\frac{20}{16712}$ |
| ---: | ---: | ---: |

33480
16712
8000) 559517760
16) 279758-1760 rem.

2,0)1748,4 14 pennings.
Ans. 874 guil. 4 sti. 14 pen. bank.

14 penn. current money into bank money, exchange at $4 \frac{5}{8}$ per cent.

(8) How much current money can I have for 2345 guilders banco, the agio being 5 per cent.? Ans. $2462 \frac{1}{4}$ guilders.
(9) How much bank money can I receive for 5421 florins, the agio being 4 per cent. ?

Ans. $5212 \frac{1}{2}$ florins
(10) In 1456 Flemish current, how many $£$ sterling, the agio being 4 per cent., and the exchange $34 s .6 d$. Flernish per $£$ sterling ?

(11) In $438 l$. $7 \frac{1}{7} s$. sterling, how many rix-dollars current, agio $4 \frac{5}{8}$, exchange at $36 s .6 d$. Flemish per $£$ sterling ?


2nd. As 100 : 104 $\frac{5}{8} \quad 800$ to 837 current.
3rd. For the rix-dollars, the table says, $2 \frac{1}{2}$ florins $=1$ rix-dol.; and 6 flor. $=1 l$. Flem.
Hence the proportion is $\frac{2 \frac{1}{2}}{6}=\frac{5}{12}$. Therefore, multiply the $837 l$. by 12 , and divide by $5=2008 \frac{4}{5}$ rix-dollars.-Ans.

## 6. Hamburaf.

At Hamburgh the accounts are kept in marks, sol (or schilling) lubs,* and pfennings; and they exchange by the pound Flemish, as in Holland.

8 pfenuings.............make 1 schilling or penny.
12 pfennings ................ 1 groschen.
$\left.\begin{array}{l}6 \text { sol-lubs (or 12d. Flemish, } \\ \text { or } 72 \text { deniers) }\end{array}\right\} 1$ sol gros.
16 schillings $\ldots \ldots \ldots \ldots .$.
2 marks, or 32 schillings .. 1 Hambro' dollar.
3 marks (or 48 sol-lubs).... 1 rix-dollar.
6 marks banco,or7 $\frac{1}{2}$ marks cur. 1 ducat $=8 s .11 d$.
$7 \frac{1}{2}$ marks ................. 1 liver gross, or £Flemish.
The par of exchange is $35 s .6 \frac{2}{3} d$. Flemish for 11. sterling; and the course of exchange is from 32s. to $36 s$. Flemish per

[^7]£ sterling. Agio from 18 to 20 per cent. for currency; and from 30 to 35 per cent. for light coin.*

## Examples.

(1) In 3021 rix-dollars 35 sol-lubs, how many $£$ sterling, exchange 36s. 4d. Flemish per $£$ sterling.

(2) How many marks must be received at Hambro' for $250 l .15 s$ s sterling, exchange at 34 s .6 d . per $£$ sterling.


$$
2,0) 207621,0
$$

32) $103810 \frac{1}{2}$

Ans. 3244 marks $2 \frac{1}{2}$ den.
(3) Reduce 4321 marks 12 schill. into $£$ sterl. exchange at $34 s .4 d$. Flemish per $£$ sterling? Ans. $335 l .13 s .4 \frac{3}{4} d .-44$.
(4) Reduce 335 l. 13 s. $4 \frac{3}{4}$ d. sterling, into marks and sollubs banco, exchange at $34 s .4 d$. Flemish per $£$ sterling.

Ans. 4321 marks 11 schill. 11 pfenn.-348.
(5) In 665l. 6s. $8 \frac{1}{2} d$. sterling, how many rix-dollars, exchange at $36 s .4 d$. Flemish per $£$ sterling ?

Ans. 3021 rix-dol. 35 schil. 0d. 1 pfen. $\frac{21}{4} \frac{1}{8} \frac{6}{0}$.
(6) Reduce 8766 marks current into $£$ sterling, exchange at 35 s. $3 d$. Flemish per $£$ sterling, and agio 20 per cent.


[^8](7) In 5522.12 s .6 d . sterling, how many marks current. exchange at $35 s .3 d$. Flemish per $£$ sterling, and agio 20 per cent.?

(8) How much sterling money will a bill of 1830 rix-dollars current amount to, exchange at $35 s .6 d$. Flemish per $£$ sterling, and agio 18 per cent?

Ans. 349l. 9s. $8 \frac{3}{4} d .-1177 \mathrm{rem}$.
(9) How many Hambro' marks must be received for a bill of 349 l . 9 s . 9 d . sterling, exchange at 35 s .6 d . Flemish per $£$ sterling, and agio 18 per cent?
marks $p f$.
Ans. 5490 2-518.

## 7. Poland and Prussia.

At Dantzig and Konigsberg accounts are kept in florins, gross (groshen) penins, and exchange by the gross; 270 of which are supposed equal to $1 l$. Flemish, and 110 to a rixdollar at Hamburgh. Exchange is made with Poland and Prussia by way of Holland.

The course of exchange is from 240 to 295 gross per $£$ Flemish.


Examples.
(1) In 1000l. sterling, how many Prussian florins, exchange 270 grossi per $£$ Flemish, and 34s. 4d. Flemish per $£$ sterling?

(2) How many $£$ sterling for 3456 rix-dollars 40 grossi, exchange at 280 Polish grossi per $£$ Flemish, and 33 s. $4 d$. Flemish per $£$ sterling?
gross. d.Fl. r-doll. gro. 1st.As 280 : 240 : : 345640 90
$\overline{311080}$
240
280) 74659200 ( 266640

£666-240

$$
20
$$

Ans. 666l.12s. $\quad 4,00$ ) 48,00 ( 12 s .
(3) Change 1760 florins into sterling money, 275 Polish grossi being equal to the $£$ Flem. and $34 s$. 4d . Flem. to one $£$ sterling.

Ans. 111 l . $16 s$. $10 \frac{1}{2} d .-\frac{90}{103}$.
(4) In 111l. $16 s .10 \frac{3}{4} d$. sterling, how many Polish guilders, exchange at 275 Polish grossi per $£$ Flem. and 34s. $4 d$. Flem. per £ sterling? Ans. 1760 Pol. guilders- 143 rem.

## 9. Sweden.

They keep their accounts in Sweden in copper dollars and oorts, or in silver dollars, and exchange by the copper dollar.

The par of exchange is one $£$ sterling for 34* copper dollars; and the course of exchange is from 40 to 50 copper dollars per $£$ sterling.

8 penins........................ make 1 runstychen.
8 runstychens ......................... 1 copper marc.
3 copper marcs ............. ....... 1 silver marc.
4 copper marcs ..................... 1 copper dollar.
9 copper mares ..................... 1 caroline.
3 copper dollars ..................... 1 silver dollar.
3 silver dollars ......................... 1 rix-dollar.
2 rix-dollars............................ 1 ducat.

## Examples.

(1) In 480l. $5 s .6 d$. sterling, how many copper dollars, \&c., exchange at $48 \frac{1}{4}$ copper dollars, per $£$ sterling?

|  | $\begin{array}{cc} \boldsymbol{\varepsilon} & 8 . \\ : 480 \\ 15 \end{array}$ |  |
| :---: | :---: | :---: |
| 240d. 193 | $\begin{array}{r} 115386 \\ 193 \end{array}$ |  |
| 240) | 22269498( | 4) 92789 |
|  | 138 rem. | 23197 |

(2) In 756 ducats, how much sterling money, exchange at $42 \frac{1}{2}$ copper dollars per $£$ sterling?
c.d. $\quad \AA \quad d u c$.

As 42 $\frac{1}{2}: 1:$ : 756
2 18 cop. $d .=1$ duc.
85

$$
13608
$$

$$
2
$$

Ans.

85 ) 27216 ( 320 l .3 s .9 d .

$$
\overline{15} \mathrm{rem} .
$$

(3) In 738l. sterling, how many copper dollars, exchange at 48 copper dollars per $£$ sterling ?

Ans. 35424 copper dollars.
(4) Reduce $320 l .3 s .9 d$. sterling into rix-dollars, \&c., exchange at $42 \frac{1}{2}$ copper dollars per $£$ sterling?

Ans. 1512 rix-dollars, nearly.
(5) In 1.034 silver dollars 16 run. 6 pen. how many $£$ sterling, exchange at 49 copper dollars, per £ sterling ?
c.d. £ s. dol. run. pen. As $49: 1:$ : 1034166


In Denmark accounts are kept in rix-dollars, marss, and schillings; and the exchange from 4 to 5 rix-dollars per £ sterling.
(6) In 158l. 16s. 8d. sterling, how many silver mares, exchange 48 copper dollars per $£$ sterling?

N.B. 3 cop. dol. are $=4$ silver marks (see the Table). Hence, a sil. mark is $\frac{8}{\text { g o }}$ a cop. dol.

## 8. Denmark.

$$
\begin{aligned}
& 16 \text { schillings................ make } 1 \text { marc. } \\
& 6 \text { marcs ..................... } 1 \text { rix-dollar. }
\end{aligned}
$$

Examples.
(1) How many $£$ sterling in 1765 rix-dollars Danish, exchange at $4 s$. $9 d$. per rixdellar:

(2) In 133l. 14s. 4 d . sterling, how many Danish mares, exchange at $4 s .8 \frac{1}{2} d$. per rixdollar ?
s. d. $\quad r_{.} \cdot d o l . \quad$ \& s. $\boldsymbol{d}$.

113) 61184 (568 rix-dollars.

Ans. 3408
(3) In 3408 Danish marcs, how many $£$ sterling, exchange at $4 s$. $8 \frac{1}{2} d$. per rix-dollar? Ans. 133l. 14s. $4 d$.
(4) How many Danish mares in $419 l$. $3 s$. 9 d . sterling, exchange at $4 s .9 d$. per rix-dollar? Ans. 10590 marcs.

## 10. Russta.

In Russia they keep their accounts in rubles and copecs; and exchange by the ruble.

The par of exchange is $4 s .6 d$. ster. per ruble; and the course of exchange is from 48d. to 60 d . per ruble; or from 48 to 59 stivers per ruble by way of Hamburgh and Amsterdam.

| copecs | 1 altin. |
| :---: | :---: |
| 10 copecs | 1 grievener |
| 25 copecs | 1 polpolitin. |
| 2 polpolitins | 1 poltin. |
| 2 poltins | 1 ruble. |
| 2 rubles | 1 ducat. |

Examples.
(1) In 5007. 17s. ster. how many rubles, exchange at $4 s$. $5 d$. ster. per ruble?

| s. d. | $r u b$. | £ s. |
| :---: | :---: | :---: |
| As 45 | : 1 :: | 50017 |
| 53 |  | 120204 |

53) 120204 ( 2268 rubles. Ans.
(2) In 1896 rubles, how many $£$ ster. exchange at 4s. $6 d$. per ruble ?
rub. s. d. rub. As 1 : 46 : : 1896

4 $\frac{1}{2}$
7584
948

Ans. 426l. 12s. 2,0$)$ 853,2(426 12 s .
(3) What is the value of 1572 rubles and 60 copecs, at 4s. $9 \frac{1}{2} d$. per ruble?
(4) How many rubles, \&c., must be received in Petersburgh for $376 l .15 s .4 \frac{1}{2} d .$, exchange at $4 s .9 \frac{1}{2} d$. per ruble?

Ans. 1572 rubles, and 60 copecs
(5) London remits to Pe tersburgh 725l. sterling, exchange at 34 s . 6 d . Flem. per $£$ sterling, and the exchange from thence 50 stivers per ruble, how many rubles must be received in Petersburgh ?
$\begin{array}{lllll}£ & \text { s.d. } & £ & \text { \&.d. }\end{array}$ 1st. As $1: 346:: 725$ to 1250126
stiv. rub. \& s. $\quad d$. 2nd.As 50 : $1:: 1250126$
$2 d .=1$ stiv. $20 \times 12$
100 10,0)3001,50
Ans. 3001 rub. 50 cop.
(6) Archangel remits to London, per bill of exchange, 5000 rubles 4 cupecs, exchange 122 copecs per rixdollar of 50 stivers, and $34 s$. 7d. Flemr. per £ ster. ; how much sterling is the sum?
cop. stiv. rub. cop. stiv.
1st. 122 : 50 :: 50004 to 2049191 s. d. $£$ stivers.

2nd. 34 : 1 : : 2049191 $\frac{1}{2}$
12

125 rem.

## 11. Ireland.

In Ireland accounts are kept in pounds, shillings, and pence, Irish, divided as in England.-The par of exchange is $108 \frac{1}{3} l$. (108l. $6 s .8 d$. ) Irish, for $100 l$. sterling ; or $1 l .1 s .8 d$. Irish per $£$ sterling.-The course of exchange is from 5 to 12 per cent, according as the balance of trade favours Ireland or England.

Examples.
(1) London remits to Ireland 786l. 12s. sterling, what money must be received there, exchange at $10 \frac{1}{2}$ per cent?

| £ |  | $\sum_{8 .}$. |  | £ | 8. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| As 100 | : | 11010 | :: | 786 | 12 |
| 2000 |  | 2210 |  | 1573 |  |
|  |  | 15732 |  |  |  |
| 200,0) | 3476 | 6772,0 (2 | )1 | 38,3 |  |
|  | $\frac{68}{200}$ | $=\frac{7}{26} \quad £$ | 69 | 3104 |  |

(2) Dublin remits to London 1500 . Irish, how much sterling must Ireland be credited for, exchange at 12 per cent?

| £ | £ |  | £ |
| :---: | :---: | :---: | :---: |
| As 112 | : 100 | : | 1500 |
|  | 1500 |  |  |
| 112 | 150000 | 13 | 92. 58.818 d. |
|  | 32 r |  |  |

(3) Purchased in Ireland goods to the amount of 8692. $3 s$. $10 \frac{1}{2} d$. Irish, how much money must I pay in London to settle the account, exchange at $10 \frac{1}{2}$ per cent?

Ans. 786l. 12s. sterling
(4) London remits to Dublin 1339l. $5 s .8 \frac{3}{4} d$. sterling ; for how much Irish must London be credited, exchange at 12 per cent?

Ans. 1500l. Irish

## 12. America and the West Indies.

Accounts are kept in these places in pounds, shillings, and pence, as in England. Here is no fixed par in consequence of the fluctuation of the agio: the money is called currency, and, on account of the scarcity of cash, $5 l$. sterling is worth $7 l$. of the currency of the West Indies.

## Examples.

(1) America is indebted to England 850l. 18s. sterling; with how much currency will England be credited in America, exchange at 35 per ct.?

| $\stackrel{f}{\text { AB }} 100$ | rem. 30 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | £ |  |  | 12 |
|  | : 135 | : : 850 |  |  |
|  |  |  |  | d. 3/60 |
|  |  |  | 135 | 4 |
|  |  |  | 135 |  |
|  | 1,00) | )22974, |  |  |
|  |  |  |  | £ 8. $d$. |
|  |  | 2297,4 | $=11$ | $18143 \frac{1}{2}$ |

(2) London receives from Jamaica 1756l. 10s. currency, what will be its value here in sterling, exchange at 30 per cent?

$130: 100:: 175610$ to $1351300_{4}^{9} \frac{8}{1} s$
Or thus, as the proportion in fractions $\frac{18}{19} 1 \frac{100}{180}=\frac{10}{18}$

and divide by 13 ) 175650
gives the $A n s . \xlongequal{£ 135130 \frac{8}{4} \frac{9}{18}}$
(3) Bought goods in the West Indies to the amount of 486l. 15 s . sterling, how much is that in their currency, exchange at 25 per cent?

Ans. 608l. 8s. 9 d.
(4) London receives a bill of exchange from Philadelphia for 750l. sterling, for how much currency was London indebted, exchange being at $33 \frac{1}{3}$ per cent? Ans. 10001 .

## ARBITRATION OF EXCHANGES.

The course of exchange varying, as we have seen, between one nation and another, as the balance of trade varies; this rule teaches how to draw upon, or remit, to, foreign places, in a way the most profiable.

This is done by finding such a rate of exchange between any two places, as shall be in proportion with the rates assigned between each of them and a third place.

Arbitration of exchange is either Single or Compound.

## SINGLE ARBITRATION.

Single Arbitration is when the course of exchange between one place and two others is given, to find the rate between them.*

## Examples.

(1) If the exchange between London and Petersburgh be 50d. per ruble, and between London and Amsterdam be $34 s$. 5 d . Flem. per $£$ sterling, what is the par of arbitration between Petersburgh and Amsterdam?

(2) London exchanges on Amsterdam at 33 s .9 d . per $£$ sterling, and on Paris 40d. sterling per ecu, what is the par of arbitration between Amsterdam and Paris? Ans. $67 \frac{1}{2} d$.
(3) If the exchange between Amsterdam and Paris be 58 d . per crown, and between Amsterdam and London 34s. $4 d$. per $£$ sterling, required the arbitrated par between Paris and London? Ans. $33 \frac{3}{4} d . \frac{69}{412}$ sterl. per ecu.
(4) If Amsterdam remits to Cadiz at 39 d . per piastre, and to London at 35 s . $5 \frac{1}{2} d$. per $£$ sterling, how stands the par of arbitration between Cadiz and London? Ans. 22 nearly
(5) If London remits to Lisbon at $5 s .3 d$. per milrea, and to Paris at 56 d . per ecu, what is the par of arbitration between Lisbon and Paris?

Ans. $67 \frac{1}{2}$ sol. per milrea

[^9](6) London exchanges with Amsterdam at 33s. 9 d . per $£$ sterling, and with Genoa at $48 d$. per pezzo, what is the par of arbitration between Amsterdam and Genoa?

Ans. 81 Flem. pence per pezzo of Genoa

## COMPOUND ARBITRATION.

Compound Arbitration is when the exchange is to be conducted through several places; and the rule shows how much a remittance will amount to at the last place. This amount is termed the arbitrated price, or par of arbitration between the first and last place.

Questions of this kind are solved either by the Rule of Proportion, or by arranging the terms into antecedents and consequents.
Rule 1st. Place the antecedents in one column, and the consequents in another; observing that the second antecedent must be of the same kind with the first consequent; and the third antecedent of the same kind with the second consequent, \&c.
2. The first antecedent and the last consequent must be of the same kind.
3. Multiply the antecedents together for a divisor, and the consequents for a dividend, and the quotient will be the arbitrated price of exchange.

## Examples.

(1.) A merchant in London intends to remit 1000l. to Cadiz in Spain, by way of Holland, at 36 s . Flemish per $£$ sterling, thence to France at 56 d . Flemish per ecu; thence to Venice, at 100 ecus for 60 ducats; thence to Cadiz at 360 maravedis per ducat; how many piastres of 272 maravedis each, will the 1000l. sterling amount to in Cadiz?

Antecedents.
Consequents.
1l. sterling, 36s. Flem....... 432d. Flem.
56 Flem.......................... 1 ecu.
100 ecus ........................ 60 ducats.
1 ducat......................... 360 maravedis.
272 marav. ..................... 1 piastre.
How many piastres $=1000 \mathrm{l}$.?
Omitting the units, we have by the rule $\frac{432 \times 60 \times 360 \times 1000}{56 \times 100 \times 272}$
And further reduced,* gives $\frac{27 \times 60 \times 45 \times 10}{7 \times 17}=6126 \frac{\pi}{1 i v}$ piasires. Ans.

[^10](2) If 100 lbs . at London are equal to 96 lbs . at Amsterdam, and 135 at Amsterdam equal to 168 at Toulouse, how many lbs at Toulouse are equal to 175 lbs. at London?

If 100 lbs . London $=96 \mathrm{lbs}$. Amsterdam. 135 lbs. Amsterdam $=168 \mathrm{lbs}$. Toulouse.
How many lbs. at Toulouse $=175 \mathrm{lbs}$. London.


## POSITION.

POSITION, sometimes termed the Rule of False, is a rule which, by supposed numbers, enables us to find the real ones. It consists of two parts, single and double.

## SINGLE POSITION.

Single Position is when only one supposed number is requisite to obtain the answer.

Rule 1st. Suppose any fit number, and work with it as if it were the true one.*

2nd. Then say, As the result of this work is to the true total, so is the supposed number to the true one required. $\dagger$ Examples.
(1) A schoolmaster being asked how many scholars he had, said, if I had as many more, half as many, and a quarter as many, I should have 330 ; how many had he?

| Suppose. . . . 60 | Then, As 165 | 330 | : : 60 | Proof 120 |
| :---: | :---: | :---: | :---: | :---: |
| As many more 60 |  | 60 |  | 120 |
| $\frac{1}{2}$ as many. . . . 30 |  |  |  | 60 |
| $\frac{1}{4}$ as many. . . . 15 |  | 165) 19800 | (120 Ans. | 30 |
| 165 |  |  |  | 330 |

(2) A person, after spending $\frac{1}{3}, \frac{1}{4}$, and $\frac{1}{5}$ of his money, had $216 \frac{2}{3} l$. left ; how much bad he at the first? Ans. 1000 .

[^11](3) A gentleman bought a chaise, horse, and harness for $72 l$. ; the horse came to twice the price of the harness, and the chaise to thrice the price of the horse; what did he give for each ? Ans. For the harness, 8l. ; for the horse, 16l. ; for the chaise, 48 l .
(4) A, B, and C purchased a ship for 33002 . ; A paid a certain sum, B paid twice as much as A, and C four times as much as B ; how much did each man pay?

Ans. A paid 300l.; B COOl.; and C 2400 l .
(5) A man meeting a maid driving a flock of geese, said, Where are you going, sweetheart, with these 50 geese? she replied, I have not 50 , but if I had $\frac{1}{2}$ as many more, a third and a quarter as many more, I should have 50 ; how many had she?

Ans. 24 geese.
(6) Lent a sum of money to receive 6 per cent. per annum simple interest, and at the end of ten years received for principal and interest 1000l.; what was the sum lent?

Ans. 6257.
Suppose 100 Then, As 160 : 1000 : : 100 to 6251. 10 yrs. int. at $6 l$. per ct. 60

160
(7) Borrowed a sum of money, for which I paid 5l. per cent. per ann. simple interest; in 7 years it amounted to 810l.; what was the sum borrowed?

Ans. 600 l .

## DOUBLE POSITION.

Double Position is when two supposed false numbers are requisite to obtain the true answer.

Rule 1st. Take any two convenient numbers, and proceed with each according to the nature of the question, noticing how much each result differs from the true result, and call this difference its error.

2nd. Place each error against its respective position, and multiply them cross-ways.

3rd. If the errors are alike, that is, both greater or both less than the given number, take their difference for a divisor, and the difference of their products for a dividend. But if unlike, that is, one too much, and the other too little, take their sum for a divisor, and the sum of their products for a dividend; the quotient will be the answer

## Examples.

(1) A, B, and C would divide 1200l. between them so that B may have 100l. more than A, and C 100l. more than B; how much must each have?

Suppose A had...... 500
Then B would have 600
And C

Suppose again A... 400
Then B... 500
And C... 600

1800 , too much by 600
1500 , too much by 800
Here the errors are of one kind: therefore, by the rule,-

(2) Divide 500l. between two persons, A and B , so that A may have 120l. more than B ; what is each person's share? Ans. A 310l. and B. $190 l$.
(3) A, B, and C built a house which cost 1500l. of which A paid a certain sum, B paid 200l. more than A, and C paid 200l. more than B ; what sum did each pay?

Ans. A paid 300l.; B500l.; $O 700 l$.
(4) A person dying, bequeathed to three of his friends $600 l$. which he had in his chest, in this manner, to the first a certain portion, to the second half as much more, wanting 10l. and to the third double the sum, wanting 30l.; what sum did each receive?

Ans. The 1st, $142 \frac{2}{9} l . ;$ the $2 n d, 203 \frac{3}{9} l . ; ~ t h e ~ 3 r d, ~ 254 \frac{4}{9} l$.
(5) A, B, and C are indebted to $D$ in certain sums; $A$ 's and B's debts united amount to 500l., B's and C's to $700 l$., and A's and C's to 600l.; what is each man's particular debt?

Suppose A's... 190
Then B's... 310
And C's... 390
And Cs... 390 , to little $\quad$ Therefore A and C 640, too much by 20 .

Suppose again, A's... 220
Then B's... 280 And C's... 420 by 40 .

Here the errors are unlike-therefore, by the rule,-

add $\left\{\begin{array}{lll}20 & \overline{4400} & \overline{7600}\end{array} \begin{array}{l}\text { Proof. } \\ 40 \\ \overline{40} \\ \overline{6,0}) \\ \overline{1200,0}\end{array}\right.$
(6) Three persons discoursed concerning their ages; said A, I am 20 years of age; said $B, I$ am as old as $A$, and half of C ; and said $\mathrm{C}, \mathrm{I}$ am as old as you both; the age of each ${ }^{p}$ erson is required.

Ans. $A 20, B 60$, and $C 80$ years of age.
(7) A man left his estate to his 3 sons thus; to the eldest one half, wanting 502. ; to the second one third; and to the youngest the rest, which was $10 l$. less than the share of the second; I demand the sum left, and each son's part?

Ans. The sum left was 360 l ., of which the eldest had 1307., the second 120l., and the third $110 l$.
(8) A gentleman bought a house, orchard, and garden, for 1000l. ; he paid three times the price of the garden for the orchard, and 301 . more; and four times the price of the orchard for the house, and $40 l$. more ; what was the value of each?
Ans. The garden 50l. 12s. 6d.; the orchard 181l. 17s. 6d.; and the house 767l. 10s.

## PROGRESSION *

Consists of two parts, Arithmetical and GeomeTRICAL.

## ARITHMETICAL PROGRESSION

Is when series of numbers increases or decreases regularly, by the continual adding or subtracting of the equal numbers; as $1,2,3,4,5,6$, \&c., are in Arithmetical Progression by the continual addition of one; and 11, 9, 7, 5, 3,1 , by the continual decreasing or subtracting of two.

The numbers which form the series are called the terms of the Progression, of which there are five-

First term.
The last term.
The number of terms.
The common difference.
The sum of all the terms.
Any three of these being given, the other two may de found.

[^12]CASE I. The first term, the last term, and the number of terms given to find the sum of all the terms.

Rule. Multiply the sum of the two extremes by half the number of terms, or, multiply half the sum of the extremes by the whole number of terms; the product is the answer.

## Examples.

(1) How many strokes do the clocks of Venice strike in 24 hours; where they strike from one to 24?
To the first term $1+24=25$
Then, 25 multiplied by half the number of hours.
Or $25 \times 12=300$ the Answer.
(3) The first term of an arithmetical progression is 5 , the last is 74 , and the number of terms 24 ; what is the sum of the series?
$5+74=79$, and $79 \times 12=948$ Ans.
(2) If 100 stones are placed in a right line 3 yards asunder, and the first 3 yards from a basket, what length of ground will a man go over who gathers them up one by one, returning with each to the basket?

To fetch the first he will walk 6 yards, and the last 600 ; hance, the first term is 6 , and the last 600 .

Therefore $6+600=606$
Multiplied by $50=\frac{1}{2}$ the No.

- of terms.

Ans. He will walk 30300 yds. $=17$ miles 38 yds.
(4) What debt may be discharged in a year by weekly payments in arithmetical progression, of which the first payment is $3 s$. and the last 105s.? Ans. 140l. 8s.
(5) A mercer bought 30 yards of silk, and gave for the first yard $3 s$. and for the last $3 l$. $1 s$. increasing in arithmetical progression; what did the whole cost him? Ans. $48 l$.

CASE II. The first term, the last term, and the number of terms, given to find the common difference.

Rule. From the last term subtract the first; the remainder divided by the number of terms, less one, gives the common difference.

## Examples.

(6) The extremes are 1 and 24 , and the number of terms 24 ; required the common difference?
No. of terms 24 From last term 24 Subtract 1 Sub. the first 1
Divisor $23 \quad \quad \quad 23$

23 23 ( 1 the com. diff Ans.
(7) The first term is 6 , the last term 600, and the number of terms 100 ; what is the common difference?
No. of terms 100 From last term 600
Subtract 1 Sub. the first 6
Divisor $99 \quad 594$

99 ) 594 ( 6 the com. diff. Ans.
(8) The first term of an arithmetical progression is 5 , the last is 74 , and the number of terms 24 ; what is the common difference?

Ans. 3.
(9) The first and last terms of an arithmetical series are 3 and 105 , and the number of terms 52 ; what is the common difference?

Ans. 2.
(10) Bought 30 yards of cloth, and gave for the first yard $3 s$. and for the last $61 s$.; what is the common difference of the price of each yard?

Ans. 2.
CASE III. The first term, the last term, and the common difference, given to find the number of terms.

Rule. From the last term subtract the first; divide the remainder by the common difference, and the quotient increased by one, gives the number of terms.

## Examples.

(11) A person travelling (12) A man being asked went 4 miles the first day, and increased every day by 5 miles, till at last he went 64 miles in one day; how many days did he travel?

The last term 64
Subtract the first 4
Com. diff. 5 ) 60

Add | 12 |
| ---: |
| 1 |

$$
\begin{aligned}
& \text { Ans. } 13 \text { number of } \\
& \text { days. }
\end{aligned}
$$ how many sons he had, said the youngest was 5 years old, and the eldest 29 ; and that he increased one in his family every 3 years; how many bad he?

The last term 29
Sub. the first 5
Com. diff. 3 ) 24
Add 1
Ans. 9 sons.
(13) If the extremes be 5 and 74, and the common difference 3, what is the number of terms? Ans. 24.
(14) If the first and last terms of an arithmetical progression are 3 and 105, and the common difference 2, what is the number of terms?

Ans. 52.
(15) Bought cloth, and gave for the first yard $3 s$. and for the last $61 s$. , the common difference of the price of each yard is $2 s$.; required the number of yards.

Ans. $30 y d s$.
CASE IV. The last term, the number of terms, and the common difference, given to find the first term.

Ruie. Multiply the number of terms, less one, by the common difference, the product subtracted from the last term gives the first.

## Examples.

(16) A person in 13 days travelled to a certain place, every day'sjourney increasing the former by 5 , and the last he went was 64. miles; what was the first?

Number ofterms13 From 64
Less one 1 Take 60
Common diff. $\begin{array}{r}\overline{12} \\ \overline{60} \\ \hline\end{array}$
Ans. 4 miles, the lst day's journey.
(17) A person had 9 sons, his family having increased 1 every 3 years; the eldest was 29 years of age : what was the age of the youngest?

Number of terms 9
From 29 Deduct 1

Common diff. | $\overline{8}$ |
| ---: |
| $\frac{34}{24}$ |

Ans. the youngest was 5 yrs. old.
(18) If the last term be 74, the number of terms 24 , and the common difference 3, what is the first term? Ans. 5.
(19) If the last term be 105 , the number of terms 52 , and the common difference 2, what is the first term? Ans. 3.
(20) Purchased 30 yards of cloth, and gave for the last yard 61s., the common difference of the price of each yard was $2 s$. ; how much was given for the first yard? Ans. $3 s$,

CASE V. The common difference, the number of terms, and the sum of all the terms given, to find the first term.

Rule. Divide the sum of all the terms by the number of terms, and from the quotient subtract half of the product of the common difference, multiplied by the number of terms less one, for the answer.

## Examples.

(21) A man is to receive 5401. at 12 several payments, each exceeding the former by 6 ; what will be the first payment?

(22) A person had 9 sons, his family having had an increase of 1 every 3 years, and the amount of all their ages was 153 ; what was the age of the youngest?
9) 153
\(\left.\begin{array}{r}17 <br>

12\end{array}\right\}\) sub. | $\frac{9}{8}$ |
| :--- | $\begin{aligned} & \frac{1}{2}=\frac{1}{2} c . \text { diff. }\end{aligned}$

Ans. 5 age of the
youngest. $12-8=4$.
(23) If the common difference be 2, the number of terms 52 , and the sum of all the terms 2808 , what will be the first term?

Ans. 3.

CASE VI*. The first term, the number of terms, and the common difference given, to find the last.
Rule. Multiply together the number of terms and the common difference; from that product subtract the common difference; to that remainder add the first term, and it will give the last.

## Examples.

(24) A person received a sum at 12 several payments, the first was $12 l$. and each succeeding payment exceeded the former by 6 , what was the last payment?

| Number of terms Common diff. | $\left.\begin{array}{r}12 \\ 6\end{array}\right\}$ |
| :---: | :---: |
|  |  |
|  |  |
|  |  |
| The fir |  |

Ans. 78 thelast term.
(25) The first term of an arithmetical series is 5 , the number of terms is 24 , and the common difference is 3 ; what is the last term?
$\left.\begin{array}{c}\text { Number of terms } \\ \text { Common diff. }\end{array} \begin{array}{c}24 \\ 3\end{array}\right\}$ mnlt.
$\left.\begin{array}{c}72 \\ 3\end{array}\right\}$ sub.
$\left.\begin{array}{c}69 \\ 5\end{array}\right\}$ add.
$\underline{\text { Ans. } \overline{74}}$ thelasterm.
(26) What is the last number of an arithmetical progression beginning with 3 , and continuing by the increase of 2 to 30 places?

Ans. 61.

## GEOMETRICAL PROGRESSION

IS when any rank or series of numbers increases by one common multiplier, or decreases by one common divisor: as, 1, 2, 4, 8, 16, 32, \&c. increase by the constant multiplication of 2 : and $81,27,9,3,1, \frac{1}{3}, \frac{1}{3}$, \&c. decrease by the constant division or ratio of 3 .

In Geometrical Progression, the same five things are to be observed, as in Arithmetical; viz.

The first term.
The last term.
The number of terms.
The equal difference or ratio.
The sum of all the terms.
Any three of these terms being given, the others may be found.

[^13]Note 1st. As the last term in a long series of numbers is very tedious to come at by continual multiplication, so, for the more readily finding it out, a series of numbers is made use of in Arithmetical Proportion, called Indices, beginning with a unit, whose common difference is one: also, whatever number of indices you may make use of, set as many numbers, in Geometrical Proportion, under them, thus:
1.2.3.4.5 . 6 . 7 . 8 Indices.*
2.4.8.16.32.64.128. 256 Numbers in Geometrical Proportion.

2nd. But if the first term in Geometrical Proportion be different from the ratio, the indices must begin with a cypher, thus:
0.1.2.3.4.5.6.7 Indices.

1. 2.4.8.16.32.64. 128 Numbers in Geometrical Proportion.

3rd. When the indices begin with a cypher, the sum of the indices made choice of, must always be one less than the number of terms given in the question; for one in the indices stands over the second term, and two in the indices over the third, \&c.

4th. Add any two of the indices together, and that sum will agree with the product of their respective terms; thus,

$$
\text { In either table of indices } 2+5=7 \& 2+4=6
$$

So in the Geometrical Proportion $4 \times 32=128 \& 4 \times 16=64$.
5th. If any number of terms be continued in Geometrical Progression, the product of the two extremes will be equal to the product of any two means, equally distant from the extremes, as in $2,4,8,16,32,64$, where $2 \times 64=4 \times 32=8 \times 16$, each product being 128 . Also; if the number of terms be odd, then the square of the mean will be equal to any two terms equally distant, as in $1,3,9,27,81,243,729$, where $1 \times 729=3 \times 243=9 \times 81=$ the square of the mean 27 , the product of each. being 729 .

6th. The common multiplier, or divisor, is called the ratio: thus in $2,4,8,16,32, \& c$., the ratio is 2 , because each succeeding term is increased by multiplying by 2 ; and in $81,27,9,3,1, \frac{1}{3}$, \&c., the ratio is 3, because each succeeding term is decreased by dividing by 3 .

CASE I. Given the first term, the last term, and the common ratio, to find the sum of the series.

Rule. Multiply the last term by the ratio, and from the product subtract the first term ; the remainder divided by the ratio, less one, will give the sum of the series.

[^14]
## Examples.

(1) The first term of a series in geometrical progression is 2, the last term is 13122 , and the ratio 3 ; what is the sum of the series?

|  | 13122 last term. |
| :---: | :---: |
| Multiplied by | 3 ratio. |
|  | 39366 |
| Subtract | 2 |

Ratio 3-1=2) 39364
19682 Ans.
(2) Sold 12 bushels of wheat, and received forthe firstbushel one farthing, and for the last 1048576 farthings; the ratio of each bushel is 4 , what were the 12 bushels sold for?

$$
1048576 \text { last term. }
$$

4 ratio.
4194304
1 first term.

(3) The extremes of a geometrical series are 20 and 10,000 , and the ratio is 2 , what is the sum of the series ?

Ans. 19980.
(4) A thresher worked at a farmer's 24 days during the winter months, and received for his first day's work 2 barleycorns, for the second 4 , for the third $8, \&$ c., doubling them each day, and for the last day's work 16777216 barley-corns; the sum of the series is required. Ans. 33554430 barley-c.*

CASE II. Give the first term, the number of terms, and the common ratio, to find the last term.
The last term might be obtained by a long series of continual multiplication, but to avoid so tedious a process, observe the following rules.

1. When the first term is equal to ratio.

Rule 1st. Find a few of the leading terms, over which place their indices.

2nd. Find what figures of these indices, when added together, will give the index of the term wanted.
3rd. Multiply the numbers standing under such indices, into each other; and the last product will be the term required.

## Examples.

(5) A man agrees for 20 fat oxen, to pay only the price of the last, reckoning 3 farthings for the first, 9 farthings for the second, \&c., trebling the price to the last (the common ratio being 3), what must he give?

[^15]1.2.3.4.5.6. 7 . Indices.
3.9.27. 81. 243. 729. 2187 Terms in Geomet. Prop.

Take any of the indices, which added together make 20, and multiply by the terms underneath.

| Thus, $7+7+6=20$; therefore, <br> Multiply $2187=7$ by $2187=7$ | $\begin{gathered} \text { Or take } 5+5+5+5 \text { that is } \\ 5+5=10 \text {, and } 10+10=20 \\ 243=5 \\ 243=5 \end{gathered}$ |
| :---: | :---: |
| $\begin{gathered} \overline{4782969} \\ \text { and by } \quad 729=6 \end{gathered}$ | $\begin{aligned} & 59049=10 \\ & 59049=10 \end{aligned}$ |
| farth. $3486784401=20$ | $3486784401=20$ |

Which when divided by 4 , 3 , and 20, will give $3632067 l$. 1 s. $8 \frac{1}{4} d$. for the Answer.
(6) What is the last term of a geometrical series, having 12 terms, of which the first term is 2, and the ratio 2 ? Ans. 4096.
(7) A draper sells 21 yds . of eloih, the first yard for 3d., the second for $9 d$. , the third for $27 d ., \& c$., in a triple proportion geometrical; I demais; the price of the last yard?

Ans. $43584805 l$. 0 s .3 d .
2 nd . When the first term is not equal to the ratio.
Rule 1st. Write down a few of the leading terms, as before, and place over them their indices, beginning with a cypher.

2nd. Find what figures of the indices, when added together, less one, will give the index to the term wanted.

3rd. Multiply thenumbers standing under suchindices, into each other; observing to divideevery product by the first term.

## Examples.

(8) The first term of a geometrical series is 5 , the ratio 3 , and the number of terms 15 , what is the last term?
0.1.2. 3 . 4 . 5
5.15.45.135.405. 1215

$$
1215=5
$$

$$
1215=5
$$

5). 1476225

[^16](9) A man agrees to purchase 22 yards of velvet, at 3 farth. forthe first yard, 6 farth. for the second, 12 farth. for the third, \&c., (the ratio being 2) geometrical proportion; what was the charge for the last yard?
0.1.2.3.4.5.6.7
3.6.12.24.48.96.192.384

Then as one less $22=21$, take three sevens,
$384 \times 884$
$\underline{-}=49152$
3
$49152 \times 384$
and $\frac{49152 \times 384}{3}=6291456$ farth.
silich divided by 4,12 , and $20=$ 6553l. 12s. Ans.
(10) A sum of money is to be divided among 9 persons; the first is to have 30l., the second 60l., the third $120 l$. , \&c.., what will the last receive? Ans. $7680 l$.
(11) A moneyed man, ignorant of numbers, and unjust in the distribution of his property, left 12 sons, and bequeathed his estate thus; to his executor 50l., to his youngest son double that sum, and each son was to exceed the next younger by as much more; what was the eldest son's portion?

Ans. 204800 l.

CASE III. The first term, the number of terms, and the ratio given, to find the sum of all the terms.

Rule. Find the last term, as before, then subtract the first from it, and divide the remainder by the ratio less one; to the quotient of which add the greater, and it will give the sum required.

## Examples.

(12) A servant agreed to serve his master 12 months, for a farthing the first month, 3 farthings the second month, 9 farthings for the third, \&c., (the common ratio being 3); what did his wages amount to ?

(13) A man bought a horse, and by agreement was to give a farthing for the first nail, a halfpenny for the second, a penny for the third, \&c., (the common ratio being 2) the number of nails was 32 ; what was the price of the horse?

Ans. $4473924 l .5 s .3 \frac{3}{4} d$.
(14) One new year's day a gentleman married, and received of his father-in-law a sovereign, with a promise that it should be doubled on the first day of every month for one year; what was the lady's portion?

Ans. $4095 l$.
(15) A person agrees to purchase 15 yards of lace, for 3 pins the first yard, 9 pins the next, \&c., in treble propor-
tion; reckoning 100 pins for a halfpenny, what is the amount?

Here, the first term 3, being $=$ the ratio 3, proceed according to Case II. Rule 1st, to place 1 in the indices over the first term, thus-

$$
{ }_{3}^{1} \cdot{ }_{9}^{2} \cdot{ }_{9}^{3} \cdot{ }_{2}^{4} \cdot 81 \cdot{ }_{243}^{5} \cdot{ }_{729}^{6}
$$

Then, as the indices $4+5+6=15$. We multiply the respective terms $81 \times 243=729=14348907$ pins, which at 100 for a halfpenny $=298 l .18 \mathrm{~s}$. $8 \frac{1}{2} d$. Ans.
(16) A goldsmith, when his customer refused to give $40 l$. per lb. for gold, offered to sell it him at a farthing for the first ounce, a penny for the second, \&c., in quadruple proportion geometrical, to which he agreed; I demand what the lb. of gold cost him?

Ans. 5825l. 8s. $5 \frac{1}{4} d$.

CASE IV. The first term, the last term, and the sum of the series being given to find the ratio.

Rule. From the sum of the series subtract the first term, and divide the remainder by the difference between the sum of the series and the last term, and the quotient will be the ratio required.

## Examples.

(17) If the extremes of a (18) Sold wheat, and reseries be 2 and 13122, and the sum of the series be 19682, what is the ratio?
 ceived for the first bushel 1 farthing, and for the last 1048576 farthings; and for the whole 1398101 farthings; required the ratio?
13981011398101
10485761
349525 ) 1398100 ( 4 the ratio. 1398100
(19) A person bought 10 acres of land, and gave for the first acre $3 d$. for the last 59049 d. and for the whole $88572 d$.; what was the equal difference or ratio?

Ans. 3.
(20) A gentleman received as his wife's portion, in one year 4095l. by monthly payments in geometrical progression; his first receipt was 11 . and his last 2048l. ; what was the ratio?

Ans. 2.

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## PERMUTATION.

PERMUTATION is the changing of the relative position of things, so that no two may have all their parts placed twice in the same situation.
Thus, the figures $1,2,3$, may have six different positions, viz. 123, 132, 213, 231, 312, and 321.

To find all the variations of position that can take place in any given number of things:-
Rule. Multiply into each other, successively, as many of the numbers $1,2,3,4, \& c$. , as there are things to be varied, and the last product will give the number of permutations.

## Examples.

(1) How many changes may be rung on $\mathbf{6}$ bells?

$$
\begin{array}{r}
1 \\
\frac{1}{2} \\
\hline 2 \\
\frac{5}{6} \\
\frac{4}{24} \\
\hline \frac{5}{120} \\
6
\end{array}
$$

Ans. $\overline{720}$ changes.

Or $1 \times 2 \times 3 \times 4 \times 5 \times 6=720$ Ans.
(2) For how many days can 7 persons be placed in different positions round a table at dinner?
(3) How many different ways can 7 notes in music be varied?

$$
\text { Ans. } 5040 .
$$

(4) How many permutations can be made of any 9 letters of the alphabet?

Ans. 362880.
(5) How many transmutations can be made of the letters in the word Britannia? Ans. 362880.
(6) A scholar wishing to reside with a gentleman whose family consisted of five persons besides himself, offered him 30l. for his board, for only so long as they could be all seated differently every day at dinner: this being accepted, how long did he continue ?

Ans. 5040 days.
(7) How many transpositions can be made of the following words, "Dic quibus in terris, tres pateat coeli spatium non amplius ulnas?"

Ans. 39916800.
(8) I demand how many changes may be rung upon 12 bells; and also how long they would be in ringing them but once over, suppose 24 changes to be rung in one minute, and the year to consist of 365 days and one quarter?

Ans. The number of changes is 479001600 ; the time is 37 years, 49 weeks, 2 days, 18 hours.
(9) Seven gentlemen travelling met at an inn, and being pleased with each other's company, and with their host, offered him 50l. if he would board them so long as they could sit every day at dinner with him in a different order, to which he readily consented; I demand how long they stayed, and how many different positions they sat?

Ans. The number of positions was 40320; and the time they stayed was 110 yrs. $142 \frac{1}{9}$ days.
The preceding rules of Progression, together with this of Permutation, and those of Combinations, and Composition of Numbers, might be greatly extended, by many interesting questions, not merely as subjects of curiosity, but of real utility; but they may be solved much more easily and neatly by symbolic characters, when the student arxives at Algebra; a study which, if he has a taste for, will afford him a high source of entertainment, and reward him for the research. See Progression in "Nicholson and Rowbotham's Algebra."

## INVOLUTION.

INVOLUTION is multiplying any number by itself, and that product by the same number, and so on to any assigned number of places. This is also termed the raising of Powers.*

Any number may be called the first power; the product of that number multiplied by itself, is called the second power, or square; if this be multiplied by the first power again, the product is called the third power or cube: and if by the same again, the product is called the fourth power or biquadrate.

Thus, suppose 3 to be the first power, then $3 \times 3$ gives 9 , the second power, or square ; and $9 \times 3$ gives 27 , the third power, or cube; and $27 \times 3=81$, the fourth power, or biquadrate. The small number denoting the power, is called the index or exponent of that power ; thus $3^{2}$ is the square or second power; $3^{3}$ the cube or third power, \&c.

[^17](1) What is the square of (3) Required the 9 th power 24?
24
$\frac{24}{83}$
$\frac{48}{576}$ Ans.
(2) What is the square and cube of 64 ?

of 2 .

| $\underset{2}{2}=1 \text { st power. }$ | $\text { hus, }{ }_{2}^{2}=1 s t .$ |
| :---: | :---: |
|  |  |
| $\frac{4}{2}=2 n d \text { power. }$ | $4=2 n d .$ |
|  |  |
| $\frac{8}{2}=3 r d \text { power. }$ | $\begin{aligned} & 16 \\ & 16 \end{aligned}=4 t h$ |
|  |  |
| $\underset{2}{16}=4$ th $p$ ower. | ${ }_{16}^{96}$ |
|  |  |
| $\underset{2}{32}=5$ th power. | $\begin{aligned} 256 & =8 t h . \end{aligned}$ |
|  |  |
| $\begin{gathered} 64 \\ 2 \end{gathered}=6 \text { th power. }$ | $512=9 \mathrm{th} .$ |

When a power
$128=7$ th power. higher than a cube is wanted; the operation
$256=8$ th power. may be shortened, as above.
$512=9$ th power.
(4) What is the square of 144 ?
(5) What is the cube of 72 ?
(6) Required the third power of 36. Ans. 20736.
(7) It is required to find the fourth

Ans. 373248.
(7) It is required to find the fourth power of 24 ? Ans. 331776.
(8) What is the biquadrate of 48 ? Ans. 5308416.
(9) What is the 6th power of 7 ? Ans. 117649.
(10) Required the 9 th power of 3. Ans. 19683.
(11) What is the square (12) What is the square and cube of 602 ?
6,02
$\frac{6,02}{1204}$
$\frac{3612}{36,2404}$
$\frac{6,02}{724808}$
$\frac{21744240}{218,167208}$ Ans.
of $\frac{s}{4}$ ?

$$
\frac{8}{4}+\frac{3}{4}=\frac{9}{16} \quad A n s
$$

(13) What is the cube of $3 \frac{3}{4}$ ?

First, $3 \frac{2}{5}=\frac{11}{3}$

(14) What is the 4th power of 08 ?
(15) What is the 5 th power of, 74 ?
(16) What is the 6th power of 4,2 ?
(17) Required the 7th power of $\frac{1}{2}$ ?
(18) Required the cube of $2 \frac{1}{3}$ ?
(19) Required the biquadrate of $\frac{5}{6}$ ?
(20) What is the 5 th power of 1,1 ?
(21) What is the 6 th power of 2,01 ? $A .65,944160601201$.
(22) What is the 7 th power of $1 \frac{1}{4}$ ?

Ans. ,00004096.
Ans. ,2219006624.
Ans. 5489,031744. Ans. $1^{\frac{1}{28}}$. Ans. $12 \frac{19}{27}$. Ans. $\frac{625}{12965}$.

Ans. 1,61051.
A. 65,944160601201.

Ans. $4 \frac{12589}{16384}$.

## EVOLUTION.

EVOLUTION, the reverse of Involution, is the method of finding the root of any number; as the square-root, the cuberoot, \&c., and hence called the extraction of roots.

The root of any number or power, is such a number, as being multiplied into itself a given number of times, produces that power.

Thus, 3 is the square root of 9 , because $3 \times 3=9$; and 4 is the cube root of 64 , because $4 \times 4 \times 4=64$. Also, 2 is the biquadrate root of 16 , because $2 \times 2 \times 2 \times 2=16^{*}$

## EXTRACTION OF THE SQUARE ROOT.

Extracting the Square Root of any number, is finding such a number as, being multiplied once in itself, wil' produce the given number.

Rule 1st. Begin at the unit's p?ace, and point the giver numbers into periods of two figures each. If the figures cor sist of whole numbers and decimals, the whole numbers mus: be pointed from right to left, the decimals the contrary way

[^18]2nd. Find the greatest square number that is contained in the first period towards the left-hand; placing the square number under the first point, and set its root in the quotient.

3rd. Subtract the square number from the first point; and to the remainder bring down the two figures under the next point, for a dividend.

4th. Double the quotient, and place it for a divisor on the left-hand of the dividend; see how often it is contained in the dividend (exclusive of the unit's place) and put the answer in the quotient, and also on the right-hand of the divisor.

5th. Multiply the divisor by the last figure put in the quotient, and subtract the product from the dividend; to the remainder bring down the next period, and proceed thus till all the periods are brought down.

6th. If any thing remain, add two cyphers thereto, and repeat the work, and for every two thus added, you will have one decimal in the root.

Roots 1.2.3.4 . 5 . 6 . 7 . 8 . 9
Squares 1.4.9.16.25.36.49.64. 81

## Examples.

(1) What is the square root of 54756 ?

(2) Required the square root of 321489 ?
$3 \dot{21489}$ ( 567 root. 25 106). 714

636
1127).7889 7889
(3) What is the square root of 1234,56 ?

| $\underset{9}{\dot{1} 234.56(35,1363+}$ |
| :---: |
| 65) 334 |
| 325 |
| 701). . 956 |
| 701 |
| 7023)25500 |
| 21069 |
| $70266) .443100$ |
| 421596 |
| $702723) .2150400$ |
| 2108169 |
| . . 42231 |

Ans. $35,1363+$ the required root.
(4) What is the square root of 7056 ?

Ans. 84.
(5) What is the square root of 9216 ?

Ans. 96.
(6) What is the square root of 119025 ? Ans. 345.
(7) What is the square root of 459684 ?
(8) What is the square root of 27394756 ?

Ans. 678.
Ans. 5234.
(9) What is the square root of 18671041 ?

Ans. 4321.
Note. When the given number consists of a whole number and decimals together, make the number of decimals even (if they are not so), by adding cyphers to them, so that a point may fall on the unit's place of the whole number.
(10) What is the sq. root of 4712,81261 ? Ans. $68,649+$ N.B. See the 3 rd example that is worked at length.
(11) What is the sq. root of 3,1721812 ? Ans. $1,78106+$
(12) What is the sq. root of 761,801261? Ans. 27,6007+
(13) What is the sq. root of 9712,718051 ?.Ans. $98,553+$
(14) What is the sq. root of ,0007612816? Ans., $02759+$
(15) What is the sq. root of 4,000067121 ? Ans. $2,000016+$

CASE II. To extract the Square Root of a Vulgar Fraction.
Rule. Reduce the fraction to its lowest terms; then extract the square root of the numerator for a new numerator, and the square root of the denominator for a new denominator.
If the fraction be a surd (i. e. a number whose root cannot be exactly found), reduce it to a decimal, and extract the root from it.

Examples.
(1) What is the square root of $\frac{3044}{8} \frac{24}{84}$ ? Ans. $\frac{1}{3}$. 3044 ) 6849 ( 2

$$
6088
$$

.761) 3044 ( 4 3044

Com. measure 761) $\frac{3044}{888}=\frac{4}{0}$ lowest terms. $\begin{array}{ll}\dot{4}(2 \text { num. } & \dot{9}\left(3 \text { den. or } \sqrt{ } \frac{4}{9}=\frac{2}{3} .\right. \\ -\quad & \text { Ans. } \frac{2}{3} .\end{array}$
(2) What is the square root of $\frac{345}{5456} 8^{\circ} ?^{\circ} \quad$ Ans. 告.


## SURDS.

(4) What is the square root of $\frac{31}{61} \frac{1}{8} \frac{9}{2}$ ?
$\frac{3188}{\frac{108}{102}=, 5116279069 \text {, the square root of which is }, 71528+}$
(5) What is the square root of $\frac{20}{2} \frac{8}{7} \frac{8}{2}$ ?

Ans. ,87447+
(6) What is the square root of $\frac{38}{5} \frac{7}{3}$ ? Ans. ,72414+

CASE III. To extract the Square Root of a Mixed Number.
Rule 1st. Reduce the fractional part of the mixed number to its lowest terms, and then the mixed number to an improper fraction.

2nd. Extract the roots of the numerator and denominazor for a new numerator and denominator.

If the mixed number given be a surd, reduce the fractional part to a decimal, annex it to the whole number, and extract the root from the whole.

Examples.
(7) What is the square root of $5 \frac{72}{182}$ ?

| ${ }^{2}$ | $5{ }^{\frac{3}{8} \frac{6}{1}}=\frac{441}{81}{ }^{\text {d }} 441$ ( 21 num . | $\begin{aligned} & 81 \text { ( } 9 \mathrm{den} \text {. } \\ & 81 \end{aligned}$ | ${ }_{9}^{21}=2 \frac{3}{9}=2 \frac{1}{3}$. |
| :---: | :---: | :---: | :---: |
|  | 41) $\overline{.41}$ |  |  |
|  | Wht $\underline{41}$ |  | Ans. $2 \frac{1}{3}$. |
|  | What is the square root of | 17 你? | Ans. $4 \frac{1}{\frac{1}{3}}$ |
|  | What is the square root | $37 \frac{3}{4} \frac{8}{9}$ ? | Ans. $6 \frac{1}{7}$. |

SURDS.
(10) What is the square root of $8 \frac{3}{8}$ ?
$\begin{array}{ll}8 \frac{3}{5}-8,6 & \frac{8,60}{}(2,9325+A n s . \\ & \frac{4}{460} \\ & 512) \\ & 441 \\ & \\ & \frac{1749}{15100} \\ & \\ & \\ & \end{array}$
(11) What is the square root of $76 \frac{28}{\frac{8}{4}}$ ? Ans. $8,7649+$
(12) What is the square root of $7 \frac{9}{11}$ ? Ans. 2,7961+

CASE IV. To find a Mean Proportional between two given Numbers.
Rule. Multiply together the two given numbers, and extract the square root of the product; which root will be the mean proportional sought.

## Examples.

(13) What is the mean proportional between 4 and 9 ? $4 \times 9=36$. Then, 36 ( 6 the mean proportional. Ans. 6. $\stackrel{36}{-}$
(14) What is the mean proportional between 8 and 18 ? Ans. 12
(i5) What is the mean proportional between 12 and 48 ? Ans. 24.
(16) Required the mean proportional between 15 and 35 ? Ans. 22,912 ${ }^{+}$
JASE V. To find the side of a Square equal in area to any given Superficies.
Rule. The square root of any given superficies will be the side of the square sought.

## Examples.

(17) If the area of a given triangle be 9876 yards, I demand the side of a square equal in area thereto?

9876 ( $91,378+$ 81

Ans. 99,378+
189) 1776

1701
.. 7500 \&c
(18) If the area of a given circle be 961 , what is the side of a square equal in area? Ans. 31.
(19) If the area of a given circle be 1000, what is the side of a square equal in area? Ans. 31,6+
(20) If an oval fish-pond contain 1 acre $(=4840$ square yards) ; required the side of a square fish-pond of equal dimensions.

Ans. $69,57+y d s$.
CASE VI. Any two sides of a right-angled triangle given, to find the third side.

Rule. If the hypothenuse or longest side be required.The square root of the sum of the squares of the base and perpendicular, will be the hypothenuse sought. But ferther of the other two sides be wanted, extract the square root of the difference of the squares of the given sides, for the answer.

Examples.
(21) The top of a tower from the ground is 36 yards, and surrounded with a moat 20 yards broad; what must be the length of a ladder to reach from the outside of the moat to the top of the tower?


Ans. 413 yds. nearly.
(22) The twe shortest sides of a right-angled triangle are 27 and 36 yards; required the length of the hypothenuse?

Ans. 45 yards.
(23) The base of a right-angled triangle is 30 , and the perpendicular 40 feet; required the length of the hypothenuse ? Ans. 50 feet.
(24) A river, 30 feet in breadth, flows round the base of a tower, and if a line of 50 feet will reach from the opposite bank to the top of the tower, what is its height?

Here $50 \times 50=2500$ the line, or hypothen. squared.
Subt. $30 \times 30=900$ the river, or base do.
1600 ( 40 the height of the tower. 16 . .00

Ans. 40 feet.
(25) If from the opposite bank of the river to the top of the tower be 50 feet, and the height of the tower be 40 feet, what is the breadth of the river? Ans. 30 feet.

## MISCELLANEOUS QUESTIONS.

(26) If an army were placed rank and file (that is, in the form of a square) each side having 356 men, how many men would the square contain?

$$
356 \times 356=126736 \text { men, the } A n s .
$$

(27) If each side of a square pavement contains 120 feet how many square feet are contained therein?

Ans. 14400 sq. feet.
(28) A kitchen garden which is to contain 4 acres ( $=19360$ sq. yards), is to be a complete square; the length of each side is required. Ans. 139, 14 yards, or 139 yds. $0 \mathrm{ft} .5 \mathrm{in} .+$
(29) How long must a ladder be to reach a window 36 feet high, when the bottom stands 15 feet from the building?

Ans. 39 feet.
(30 Two ships sail from the same port; the one sails north 24 leagues, the other west 18 leagues; the distance from each other is required. Ans. 30 leagues distant.
N.B. The courres of the 2 ships are as the base and perpendicular of a right-angled triangle-hence the distance will be equal to the hypothenu: e.

## EXTRACTION OF THE CUBE ROOT.

Extracting the Cube Root is finding out a number which, eing multiplied by its square, will produce the given number.

Rule 1st. Begin at the unit's place and point the given numbers into periods of three figures each; towards the left hand in whole numbers, and towards the right in decimals.

2nd. Find the greatest cube in the first left-hand period,
aud subract it therefrom, put the root in the quotient, and bring down the figures in the next period to the remainder for a resolvend.

3rd. To find a divisor, square the quotient, and multiply it by 3. See how often it is contained in the resolvend, rejecting the units and tens, and put the answer in the quotient.

4th. To find the subtrahend.-1st. Cube the last figure in the quotient. 2nd. Mulltiply all the figures in the quotient by 3, except the last, and that product by the square of the last. 3rd. Multiply the divisor by the last figure; adding their products together, gives the subtrahend, which subtract from the resolvend. To the remainder bring down the next period, and proceed as before.

Roots 1 . 2 . 3 . 4 . 5 . 6 . 7 . 8 . 9
Cubes 1 . 8 . 27 . 64 . 125 . 216 . 343 . 512 . 729
Examples.
(1) What is the cube root of 12812904 ?

$$
1 \dot{2} 812 \dot{2904}(234 \text { Ans. }
$$

$8=$ cube of 2 .
Square of $2 \times 3=12$ divisor. $\longdiv { 4 8 1 2 }$ resolvend.
$27=$ cube of 3.
$54=2 \times 3 \times$ by square of $3, i . e .9$.
$36=$ divisor $\times$ by 3 .
4167 subtrahend.
Square of $23 \times 3=$ divisor $1 5 8 7 \longdiv { 6 4 5 9 0 4 }$ resolvend.
$64=$ cube of 4.
$1104=23 \times 3 \times b y$ sq. of 4, i. e. 16.
$6348=$ divisor $\times 4$.
CASE II. Another method of Extracting the Cube Root.*
Rule 1st. Find by trials the nearest cube to the given number, and call it the assumed cube.

2nd. Say, as twice the assumed cube added to the given number, is to twice the number, added to the assumed cube, so is the root of the assumed cube to the root required, nearly.

## Examples.

(2) What is the cube root of 64484 ?

Here the nearest root that is a whole number is 40 , the cube of which is 64000 . Therefore,

[^19]Assumed cube 64000 2

128000
Given number 64484
Then say, As $\overline{192484}$

| ${ }_{2}^{64484}$ |  |
| :---: | :---: |
|  | 128968 |
|  | 64000 |
| : | 192968 |
|  | 40 |
| $\begin{array}{r} 192484 \Gamma .718720(40,1+A n s . \\ \hline 769936 \\ \hline \end{array}$ |  |
|  |  |
| . 193600 |  |
|  |  |
| 192484. $.1116 ~ \& c$. |  |

(3) What is the cube root of 13824? Ans. 24.
(4) What is the cube root of 110592 ? Ans. 48.
(5) What is the cube root of 884736 ? Ans. 96.
(6) What is the cube root of 1860867? Ans. 123.
(7) What is the cube root of 14886936 ? Ans. 246.
(8) What is the cube root of 8120601000 ? Ans. 2010.
(9) What is the cube root of 64964808000 ? Ans. 4020.

When the given number consists of a whole number and decimals together, make the decimals consist of either $3,6,9$, \&c. places, by adding ciphers thereto, if needful.
(10) What is the cube root of 7612,812161 ? Ans. 19,67+
(11) What is the cube root of 61218,00121 ? Ans. $39,41+$
(12) What is the cube root of 7121,1021698 ? Ans. $19,238+$

CASE III. To extract the Cube Root of a Vulgar Fraction.
Rule 1st. Reduce the fraction to its lowest terms; then extract the cube roots of its numerator and denominator, for a new numerator and denominator.

2nd. But if the fraction be a surd, reduce it to a decimal, and then extract the root from it.

## Examples.

(13) What is the cube root of ${ }^{3} \mathrm{~N}_{8}^{8} 8_{8}^{2}$ ?

Ans. $\frac{7}{3}$.

(14) What is the cube root of $\frac{12}{48} \frac{1}{8} \frac{1}{8}$ ?

Ans. $\frac{3}{4}$.
(15) What is the cube root of ${ }^{6} 8^{8} 0_{0}^{8} 0$ ?

Ans. $\%$
SURDS.
(16) What is the cube root of a ? Ans.,763+ Here $\frac{4}{8}=, 44 \dot{4} 44 \dot{4} 4 \dot{4}$ the cube root of which is, $763+$
(17) What is the cube root of $\frac{8}{7}$ ?

Ans. ,949+
(18) What is the cube root of $\frac{1}{3}$ ?

Ans. ,693+

## CASE IV. To extract the Cube Root of a Ifixed Number.

Rule 1st. Reduce the fractional part to its lowest terms, and then the mixed number to an improper fraction; then extract the cube roots of the numerator and denominator for a new numerator and denominator.

2nd. But if the mixed number be a surd, reduce the fractional part to a decimal, annex it to the whole number and extract the root from it.

## Examples.

(19) What is the cube root of $578 \frac{19}{29}$ ? Ans. $8 \frac{1}{8}$.

(20) What is the cube root of $42 \frac{21}{21}$ ? Ans. $3 \frac{1}{2}$.
(21) What is the cube root of $5 \frac{104}{125} \quad$ Ans. $1 \frac{1}{6}$.

SURDS.
(22) What is the cube root of $8{ }_{12}^{2}$ ? Ans. $2,013+$ $8 \frac{2}{1_{2}^{2}}=8 \frac{1}{6}=\dot{8}, 16 \dot{6} 66 \dot{6} 66 \dot{6}$ the cule root of which is $2,013+$
(23) What is the cube root of 78 ? Ans. $1,966+$
(24) What is the cube root of $9 \frac{2}{3}$ ? Ans. 2,13+

CASE V. Between two numbers given, to find two Mean Proportionals.
Rule. Divide the greater extreme by the less, and the cube root of the quotient, multiplied by the less extreme, gives the less mean. Multiply the said cube root by the less mean, and the product will be the greater mean proportional.

## Examples.

(25) Find two mean proportionals between 8 and 512.
8) 512 ( 64 the cube root of which is 4 .

- $\left.\quad \begin{array}{l}\text { then } 4 \times 8=82 \\ \text { and } 4 \times 32=128 \\ \text { the lese greater mean. }\end{array}\right\}$ mean.

The truth of which may be proved thus:-
As 8 , the less extreme : 32, the less mean :: 128 , the greater mean : 512 the greater extreme.
(26) What are the two mean proportionals between 7 and 189 ?

Ans. 21 and 63.
(27) Find two geometric means between 5 and 1715?

Ans. 35 and 245
CASE VI. To find the side of a Cube that skall be equal in solidity to any given solid.
Rule. The cube root of the solid content of the given body will be the side of the cube required.
(28) The solid content of a given cylinder is 1860867 inches; required the size of a cube that is equal in area thereto?

Ans. 123.

## PROMISCUOUS QUESTIONS.

(29) If a cubical piece of stone contains 46656 solid feet, what is the superficial content of one of its sides? Ans. 36.
(30) If a cubical piece of timber be 36 inches long, 36 inches broad, and 36 inches deep, how many cubical inches does it contain?

Ans. 46656.
(31) How many solid feet of earth must be dug out, to form a cellar 16 feet in length, breadth, and depth? Ans 4096.
(32) The content of a globe is 3375 inches, what is the side of a cube of equal dimensions? Ans. 15 inches.
(33) There is a cube whose side is 4 feet: I demand the side of another cube whose solid content is treble the former?
Here 4 cubed is 64 ; which trelled $=192$; the cube root of which is 5,76 feet $+A n s$. or rather more than 5 fect 9 inches.

## EXTRACTION of the BIQUADRATE ROOT.

Rule. First extract the square root of the given number ; then extract the square root of that square root for the biquadrate root.

> Examples.
(1) What is the biquadrate root of 10777216 ? Ans. G4.

|  | $1 \dot{6} \dot{7} \dot{7} \dot{2} 1 \dot{6}$ ( 4096 square root. 16 | $\text { Then, } \dot{36} 09 \dot{6} \text { ( } 64 \mathrm{Ans} \text {. }$ |
| :---: | :---: | :---: |
|  | . 77772 | $1 2 4 \longdiv { \text { ¢ } 4 9 6 }$ |
|  | 66) ${ }^{49116}$ |  |

(3) What is the biquadrate root of 84934656 ? Ans. 96.

TO EXTRACT the ROOTS of all POWERS.
A general Rule, given by Wm. Mountaine, Esq., F.R.S.
Rule 1st. Prepare the given number for extraction, by pointing off from the unit's place, as the root required directs.
2. Find the first figure of the root by trial, and subtracl the power from the given number.
3. To the remainder bring down the first figure in the nest period, and call it the dividend.
4. Involve the root to the next inferior power to that which is given; and multiply it by the index of the given power for a divisor.
5. Find a quotient figure by common division, and annex it to the root.
6. Involve the whole root into the given power for a subtrahend ; and subtract it from as many points of the given power as are brought down.
7. To the remainder bring down the first figure of the next period, for a new dividend.
8. Find a new divisor, as before, and procced in like manner till the whole is finished.

## Example.

What is the cube root of 115501303 ?


## DUODECIMALS.

DUODECIMALS, or Cross Multiplication, is a rule much used by workmen and artificers, for finding the contents of their works.*


Rule 1st. Under the multiplicand write the corresponding denominations of the multiplier; that is, set feet under feet, inches under inches, \&c.

[^20]2nd. Multiply each term in the multiplicand, beginning at the lowest by the feet in the multiplier, write each product under its respective term; observing to carry one for every 12, from each lower denomination to its next superior.

3rd. Multiply in the same manner with the inches: and set the product of each term one remove farther to the righthand, and carry one for every 12 as before.

4th. Work in like manner with the seconds, \&c.. and the sum of the lines will be the product required.

## Examples.

(1) Multiply 8 feet 9 inches by 4 ft . 6 inches.


|  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (3) | Mult. 8 |  |  |  | 9 |  | Ans. | 48 | 10 |  |  |  |
| (4) | Mult. 6 | 4 | by | 6 | 2 |  |  | 39 |  |  |  |  |
| (5) | Mult. 7 | 5 | by | 3 | 6 |  |  |  |  |  |  |  |
| (6) | Mult. 12 | 3 | by | 7 | 6 |  |  |  |  |  |  |  |
| (7) | Mult. 14 | 6 | by | 9 | 3 |  |  | 34 |  | 6 |  |  |
| (8) | Mult. 3 | 6 | 6 by | 2 | 4 | 3 | ... |  | 11 |  |  |  |
| (9) | Mult. 4 | 69 | 9 by | 3 | 6 | 4 | ... | 16 |  | 1 | 9 |  |
| (10) | Mult. 5 | 3 | 3 by | 4 | 3 | 8 | ... |  | 10 | 1 | 11 |  |
| (11) | Mult. 7 | 810 | 0 by | 6 | 9 | 6 | ... | 52 |  | 5 |  |  |
| (12) | Mult. 9 | 011 | 1 by | 1 | 2 | 3 | $\ldots$ |  |  | 4 | 0 |  |
| (13) | Mult. 18 | 0 | 0 by | 4 | 3 | 6 | ... | 77 | 11 | 7 |  |  |
| (14) | Mult. 20 | 9 | 9 by | 12 | 2 | 3 |  | 247 |  | 8 | 5 |  |

N.B. The 1 st question may be proved by the five following methods. By Cross Mult.

| ft. in. |  |  |
| ---: | :--- | ---: |
| 8 9 <br> 4 9 <br> 4 6 |  |  |
| 32 | 0 | $0=4 \times 8$ |
| 3 | 0 | $0=4 \times 9$ |
| 4 | 0 | $0=8 \times 6$ |
|  | 4 | $6=9 \times 6$ |
| 39 | 4 | 6 | By Praclice. By Vulgar Fractions. By Decimals.


| ft. in. |  |  |
| :---: | :---: | :---: |
| $\frac{1}{2} \quad 8 \quad 9$ | $8 \frac{9}{12}=8 \frac{3}{4}=\frac{85}{4}$ | 8,75 |
| $4 \frac{1}{2}$ | $4 \frac{6}{12}=4 \frac{2}{4}=\frac{18}{4}$ | 4,5 |
|  | ${ }_{4}^{85} \times \frac{18}{4}={ }^{830}{ }_{16}=$ | ft. 32,375 |
| $\begin{array}{rrr}35 & \\ 4 & 4 & 6\end{array}$ | 39 ft 4 4 in. $6^{\prime \prime}$ | 12 |
| 446 |  | in 4,500 |
| $39 \quad 46$ |  | 12 |
|  |  | "6,0 |

(2) Multiply 7 ft. 8 in. $9^{\prime \prime}$ by $3 \mathrm{ft} .5 \mathrm{in} .6^{\prime \prime}$.

| $\begin{aligned} & 7 \\ & 3 \end{aligned}$ | 5 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 23 | 2 | 3 |  | $=x$ by 3 ft . |
| 3 | 2 | 7 | 9 | $=\times$ by 5 in. |
|  |  | 10 | 4 | $6^{\prime \prime \prime \prime}=\times$ by $6^{\prime \prime}$. |
| 26 | 8 | 9 |  | 6 Ans. |

(3) Mult. 86

ARTIFICER'S work is computed by different measures, viz.
1st. Glazing and mason's flat work by the foot.
2nd. Painting, plastering, paving, \&c., by the yard.
3rd. Partitioning, flooring, roofing, tiling, \&c., by the square of 100 feet.

4th. Brickwork, \&c., by the rod, or $16 \frac{1}{2}$ feet, the square of which is $272 \frac{1}{4}$.
I. Glazing, Mason's Work, \&c., by the Foot. Examples.
(15) What will be the expense of glass for a window that measures in the clear 9 feet 8 in . in height, and 4 ft . 3 in . in width, at $2 s$. $3 d$. per foot.

(16) What must I give for 3 marble slabs, measuring in the whole 12 feet 9 inches in length, and 1 foot 3 inches in breadth, at $7 s .6 d$. per foot? $A n s .5 l .19 s .6 \frac{1}{4} d .-, 5$.
(17) If a pane of glass be $2 \mathrm{ft} .6 \mathrm{in} . \operatorname{long}$, and 1 ft .9 in . broad, how many feet does it contain? Ans. $4 \mathrm{ft} .4 \mathrm{in}. 6^{\prime \prime}$.
II. Painting, Plastering, Paving, \&c., by the Yard.

Rule. Divide the square feet by 9 , for the answer in square yards.
(18) What will the ceiling of a room come to, that measures 30 ft .9 in . in length, and 20 ft .6 in . in breadth, at $1 s .3 d$. per square yard?

(19) A room is to be painted, that measures 88 ft .6 in . about, and 10 ft .9 in . in height; what will it come to at $3 s .4 d$. per yard ? Ans. 17l. 12s. $4 \frac{1}{4} d .-, 332$.
(20) What will the paring of a court-yard come to at $1 s .3 l$. per ft . whose length is 120 ft . and width $65 \frac{1}{2} \mathrm{ft}$. A. 4911.5 s .
(21). A piece of wainscoating round a room is 63 ft .8 in . and height 3 ft .9 in .; what will it come to, at $5 s .6 d$. per yard?

Ans. 7 l . 5 s. 10 ? ${ }_{4}$ d. - 333 .
III. Partitioning, Roofing, §c., by the square of 100 fett.
(22) What will the tiling of a house cost at 27 s .9 d . per square, each side of the roof being 40 feet by 15 ?

| 40 | 1,00 ) 12,00 |  |
| :---: | :---: | :---: |
| 15 | 5s. | 12 sq . |
|  | 2s. 6 d . | 30 |
| $\begin{array}{r} 600 \\ 2 \end{array}=\text { one side. }$ | 38. | 110 3 |
| $1200=b o t$ |  |  |

(23) There is a range of houses, the whole length of whose root is 324 ft .6 in . and the whole breadth 32 ft .9 in ; what will the whole come to at $26 s .8 d$. per square?

$$
\text { Ans. } 141 l .13 s .11 \frac{1}{2} d .-4
$$

IV. Bricklayer's Work, $\oint c$., by the rod of $272 \frac{1}{4}$ feet.

Bricklayers always value their work at the rate of a brick and a half thick; and if the wall be more or less, it must be reduced to that thickness; thus:-

Rule. Multiply the area by the number of half brichs, and divide by three.
(24) How many square rods are there in a wall $84 \frac{1}{2}$ fec long, 12 feet 6 inches in height, and $2 \frac{1}{2}$ bricks thick ?

(25) If the area of a wall be 14085 feet, and the thickness one brick and a half, how many rods does it contain?

Ans. 51,73 rods, or $51 \frac{3}{4}$ nearly.
(26) A brick building is 50 feet long and 25 feet wide (consequently measuring 150 feet round); the cellars and foundation are 15 feet deep and $2 \frac{1}{2}$ bricks thick; the ground floor 12 feet in height and 2 bricks thick; the chamber floor 10 feet in height and a brick and $\frac{1}{2}$ thick; and the attic floor 9 feet in height, and one brick thick: the number of square rods of brickwork is required?

First, the cellars, \&c.

$$
\begin{gathered}
150 \times 15=2250 \\
3 \longdiv { \frac { 5 1 1 2 5 0 } { 3 7 5 0 } } = \frac { 1 } { 2 } \text { bricks. }
\end{gathered}
$$

3 rd , chamber floor $150 \times 10=1500$ at a

$$
\text { brick and } \frac{1}{2} \text {, the standard thickness. }
$$

Then $3750+2400+1500+900=8550$ feet of brickwork, which being divided by $272 \mathfrak{4}$, or by $2 \pi$ ², 25 gives $31,4+$ rods. Ans.

2nd, the ground floor. $150 \times 12=1800$
$4=2$ bricks

$$
\overline{3 \longdiv { 7 2 0 0 }}
$$

4th attic floor, $150 \times 9=1350$
$2=1$ brick.
3) 2700

## A P P E N D I X.

## MISCELLANEOUS QUESTIONS.

(1) Write down in figures, one hundred billions, one hundred millions, one hundred thousand, one hundred, and one.
(2) Write down in figures, nine hundred and eighty-seven billions, six hundred and fifty-four millions, three hundred and twenty-one thousand, one hundred and twenty-three.
(3) Write down the year 1857 in the Roman method of notation by letters.
(4) If the distance from London to Jamaica be 1330 leagues, how many miles per day will a ship go that makes the voyage in 50 days?
(5) In a printed book that shall contain 200 pages, each page 45 lines, and in each line 43 letters, how many letters will it take to compose the whole book?
(6) What number is that which, multiplied by 1234 , will make the product 1522756?
(7) What number added to the cube of 25 , will make the sum equal to the square of 125 ?
(8) If Moses was born when Aaron was 15 years old, how old would Aaron be when Moses was 80 ?
(9) A horse in his harness is worth 45l. and out of it 35 guineas; how much is the price of the harness less than that of the horse?
(10) The sum of two numbers is 560 , the least of them is 144 ; what is their product and the square of their difference?
(11) There are two numbers, the greater of them is 14 times 40, and their difference is 19 times 9 ; their sum and product are required?
(12) My purse and money, said Dick, are worth a mark, but the money is worth seven times the purse ; what did the purse contain?
(13) A captain and 160 sailors took a prize worth $1360 l$, of which the captain had $\frac{1}{5}$ for his share, and the rest was equally divided among the sailors; what was each man's share?
(14) How many minutes have elapsed since the birth of Christ to the year 1857 inclusive, allowing the year to consist of 365 days 5 hours 49 minutes?
(15) Divide 100 shillings between A, B, and C, so that A may have $5 s$. less than B, and C $5 s$. more than B ?
(16) How long would it take to count one hundred millions of money, at the rate of $100 l$. per miunte?
(17) From January 1st, 1800, to July 1st, 1856, how many days, reckoning the year to consist of $365 \frac{1}{4}$ days?
(18) Bought a pipe of wine (containing 136 gallons) for 80l., but in the conveyance it leaked 18 gallons; what shall I gain or lose by the pipe, if I sell the remainder at 12s. $6 d$. per gallon?
(19) A can do a piece of work in 14 lays, B alone in 12 days; if both work together, in what time will it be finished?
(20) Supposing 32 bricks will pave a yard square, how many will it take to pave a passage 25 feet long and 7 feet wide?
(21). If the cock of a large cistern will empty it in $29 \frac{3}{4}$ minutes, how many such cocks will empty it in 4 minutes and $\frac{1}{4}$ ?
(22) If 12 ells of cloth $\frac{3}{4}$ wide cost $5 l .3 \mathrm{~s} .6$ d., what will 36 ells of the same stuff cost if 5 qrs. wide?
(23) A wall that is to be built to the height of 21 feet, was raised 7 feet by 6 men in 8 days, how many men must be employed to finish the wall in 4 days at the same rate of working?
(24) If I pay 1 s . for 7 lbs . of bread, when corn is worth 6 s . per bushel, what must I pay for $10 \frac{1}{2} \mathrm{lbs}$. when corn is 4 s . the bushel?
(25) If a person spends as much in four months as he gains in three, how much can he lay by annually with an income of $150 l$, a year?
(26) What quantity of water must I add to a pipe of wine ( 126 galls.) value 70l., to reduce it to $9 s$ s per gal. ?
(27) A company at a tavern spent $7 l .4 \mathrm{~s}$., and each of them had as many shilliugs to pay as there were persons in company; how many persons were there?
(28) Sold goods for 500l. to be paid for thus: 100l. down, and the rest at two four months (that is $\frac{1}{2}$ at four months, and $\frac{1}{2}$ at 8 months), what is their present worth, discounting at $5 l$. per cent.?
(29) A factor takes 1l. per cent. for his commission; what must he receive for 743 l . 17s. 3 d .9
(30) What is the amount of $1000 l$. for $5 \frac{1}{2}$ years, at $4 \frac{3}{4}$ per cent. simple interest?
(31) Two men depart from one place, and both go the same road; the one travels 15 miles a day, and the other 22 miles; how far are they distant at the fortnight's end, both resting on Sundays?
(32) The 4 sides of a room measure 150 feet in length, and the height is 12 feet; how much paper 2 feet 3 inches wide will cover it, and what is the value at $8 d$. per yard?
(33) A man kept a one-horse chaise, value 50l. with two horses of unequal value; when the younger horse was put to the chaise, their value was double that of the older horse, and when the older was in, their value was treble that of the younger ; what was the value of each?
(34) A servant at market purchased for half a guinea, an equal number of fowls at $9 d$. each, rabbits at $6 d$., pigeons at $4 d$., and larks at $2 d$. each; how many of each had he?
(35) If by selling goods at $2 s .9 d$. per lb. I clear $50 l$. per cent., what do I clear per cent. by selling them at $3 s$. per lb . ?
(33) Bought 127 pieces of cloth, for which I delivered 3589 ells of Holland, at 7s. 11d. per Eng. ell; what did the cloth cost per piece ?
(37) Divide 1000l. among three men, so that for every $3 l$. which A had, B shall have 4l. and C $5 l$. ; how much must each receive ?
(38) Two merchants enter into partnership for 18 months: A puts into stock at first 1000\%. and at the end of 12 months takes oit 200l.; B puts in at first 700l. and at the end of nine months puts in $300 l$. more ; at the expiration of the time they find they have gained 750l., what is each man's share?
(39) Two merchants trade in company; the first advanced 640l. and took $\frac{5}{8}$ of the gain; how much did the other advance?
(40) What is $\frac{1}{4}$ the $\frac{1}{8}$ of?
(41) What part of $4 d$. is a third part of $3 d$.
(42) What number is that of which 12 is $\frac{8}{4}$ of it ?
(43) What must be paid for ${ }^{3} \frac{3}{8}$ of a ship that is valued at 25002.9
(44) Shipped for Jamaica 550 pair of stockings at $11 \mathrm{~s} .6 d$. per pair, 460 yards of stuff at $14 d$. per yard; in return for which I received 46 cwt . 3 qrs. of sugar at 24 s . 6 d . per cwt., and 1570 lbs . of indigo at 2 s .4 d . per lb .; what remains due to me of my adventure?
(45) If a tower which was originally 384 feet high, had, through a convulsion of nature, a sixth part at the base surrounded with earth, and an eighth part above with water, how much in height is visible?
(46) If I lend my friend $800 l$. for 9 months at 5 per cent., what sum at 4 per cent. for $7 \frac{1}{6}$ months, should he lend me, to requite my kindness?
(47) From a marble slab 20 inches broad, what distance from the end must I cut a piece that shall measure 4 square feet?
(48) A person bought 150 eggs at the rate of 3 for a penny, and 150 at the rate of 5 for a penny; what does he get or lose by selling them all out at 8 for $2 d$ ?
(49) What will the tiling of a stable cost at 15 s .6 d . per square, the length 45 feet 6 inches, and the breadth of the building 30 feet, the eave-boards projecting 16 inches on each side?
(50) How many ducats must I deliver at Venice, to receive at London 178l. 2 s . exchauge at 4 s .4 d . per ducat?
(51) A garrison of 1000 men can allow each man 14 ounces a day for 12 weeks; now suppose them reduced to 750 men, how much must each man have per day to last them 18 weeks?
(52) If the third of 6 were 3 , what would the fourth of 60 be?
(53) If a regiment of 1000 soldiers consume 256 quarters of wheat in 148 days, how many soldiers will consume 64 quarters in 74 days?
(54) Suppose a person who possessed a $\frac{3}{8}$ share of a copper mine, to sell $\frac{3}{4}$ of his share for 1500l., what was the value of his $\frac{3}{8}$ share at that rate, and also the worth of the whole mine?
(55) A hundred hurdles may be so placed as to enclose 200 sheep, and with 4 hurdles more, the fold may be made to hold 600 ; how is this to be done?
(56) A garden wall 1000 feet in circuit, was raised 12 feet above, and sunk 4 feet below the surface; the 4 feet below 2 bricks thick, the first 6 above a brick and a half, and the upper 6 one brick thick, how many rods of brickwork did the wall contain?
(57) If the distance between the earth and sun be 95 millions of miles, and between the earth and moon 240 thousand miles, how far are the sun and moon asunder in an eclipse of the sun? and how far also is an eclipse of the moon?
*** Many other Miscellaneous Questions, somewhat more dificult of solution, are inserted at the end of the Key, for the excrcise of the cexior clasecs.

ARITHMETICAL TABLES.

|  |  | Multiplication Ta |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | ice | es | 8 times | m |
|  |  | 2 are 4 | 2 arel0 | 2 are 16 | 6 are 22 |
|  |  | .. 6 | 3 ... | 3 .. 24 | 33 |
|  |  | $4{ }_{5} \ldots 8$ | 4 ... 20 | 4 ... 32 | . 44 |
|  |  | $5 \ldots 10$ | 5 ... | 5 ... 40 |  |
|  |  | $\begin{array}{lll}6 & . .12 \\ 7 & \ldots 14 \\ 8\end{array}$ | ${ }^{6}$ | 6 ... 48 |  |
|  |  | 14 | 7 | $7 \ldots 56$ | 77 |
|  |  |  | 8 $\ldots$ <br> 9 $\ldots 4$ <br> 15  |  |  |
|  |  |  |  |  |  |
| Pence Table. |  | 1 ... 22 | $1 . .55$ |  | $11 . . .121$ |
| $d$. | $d$. s. d. | 1.2. | 12 ... 60 |  |  |
| are 1 | 90 are 7 |  |  |  |  |
| $24 . . .2$ | $96 . . .8$ |  | 6 times | 9 times | 12 times |
| ${ }_{30} 30 . .2$ | $100 . . .8$ |  | 2 are12 | 2 are 18 | $\begin{array}{lll} 2 \text { are } & 24 \\ 3 & \ldots . & 36 \end{array}$ |
| 36 ... 30 | $108 . . .9$ | 3 ... 9 | 3 <br> 4 <br> 4 <br> .. .18 <br> 18 | $\begin{array}{llll}3 & . . & 27 \\ 4 & . . & 36\end{array}$ |  |
| 48 |  | 4 ... 12 |  |  | $\begin{array}{lll} 3 & \ldots . & 36 \\ 4 & \ldots & 48 \end{array}$ |
| 50 | 130 | 5 ... 1 | $5 \quad . .30$ | 5 .. | 5 ... 60 |
| $\begin{array}{llll} \\ 60 & \cdots . & 5 & 0\end{array}$ | $132 \ldots 11$ | 6 ... 18 | 6 ... 36 | 6 ... 54 | $\begin{array}{lll}6 & \ldots . & 72 \\ 7 & \ldots & 84 \\ 8 & \end{array}$ |
| $\begin{array}{lllll}70 & \ldots . & 5 & 10\end{array}$ | $140 \ldots 11$ | $7 \ldots 21$ |  | $7{ }^{7}$... 63 | $\begin{array}{lll}7 & . . & 84 \\ 8 & . . & 96\end{array}$ |
| $72 . . .60$ | 144 | 8 ... 24 | 7 . .42 <br> 8  | $8 . . .72$ |  |
| $80 \ldots 68$ | 150 ... 12 | $\begin{array}{lll}9 & \ldots .27 \\ 0\end{array}$ | 9 ... 54 | 9 ... 81 | 9 ... 108 |
| $84 \ldots 70$ | 156 ... 13 | 10 ... 30 | 10 ... 60 | $\begin{array}{llll}10 & . . & 90 \\ 11 & . . & 99\end{array}$ | $\begin{array}{lll} 10 & . . & 120 \\ 11 & . . & 132 \end{array}$ |
| SHi | Farth. Tab. | 12 ... 36 |  |  | 12 ... 144 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 20 are 10 | 8 ... 02 | 2 | 2 arel4 | 10 times | = equal. |
| 30 ... 110 | $12 . . .03$ | 3 ... 12 | 3 ... 21 | $\begin{array}{llll}2 & \text { are } & 20 \\ 3 & \ldots & 30\end{array}$ | - less. |
| $40 . . .20$ | 16 ... 0 | . 16 | ${ }^{4} \ldots \ldots 28$ | $\begin{array}{llll}3 & . . & 30 \\ 4 & \ldots & 40\end{array}$ |  |
| $50 . . .210$ | $20 . . .0$ | ... 20 |  | $\begin{array}{ccc} 4 & \ldots & 40 \\ 5 & \ldots & 50 \end{array}$ | $\times$ multiply |
| $60 \ldots 30$ | $24 \ldots 06$ | 6 ... 24 | 6 ... 42 | $6 \quad . .60 \div$ divide. |  |
| $70 . . .310$ | $28 . . .07$ | 7 ... 28 | $7 \ldots 49$ | 7 ... 70 |  |
| 80 ... 40 | $32 \ldots 08$ | 8 ... 32 | 8 $\ldots . .56$ | 8 ... 80 |  |
| $90 . . .410$ | 36 ... 09 | 9 ... 36 |  | 9 ... 90 |  |
| 0 ... 50 | 40 ... 010 | 10 ... 40 | $10 . . .70$ | $10 \ldots 100 \frac{1}{4}$ quarter. |  |
| 10 ... 510 | 44 ... 011 | 11 ... 44 |  | $11 . . .110 \frac{1}{2}$ | half. <br> 3 quarters |
| 120 | 48 ... 10 | 2 |  |  |  |
| Addition Table. |  |  |  |  |  |
| and $\mid 2$ and \| 3 | 3 and 4 and ${ }^{5}$ and 6 and 17 and |  |  | 8 and 9 and 10 and |  |
| are2 1 are3 1 | 1 are ${ }^{1}$ are5 | 1 are6 11 | -7 1 are8 | 1 are9 | el0 1 arel1 |
|  $2 . .$. 4 2 | 2.. 5 2... 6 | 2... 72 | 82 | $2 . .10$ | . 112 .. 12 |
| 4 3... 5 | $3 . . .6$ 3... 7 | 3... 8 3.. | 9 3... 10 | 3...11 3 | ... 123 ... 13 |
| $5{ }^{5} \ldots . .64$ | 4... 7 4... 8 | 4... 9 4.. | $104 . .11$ | 4...12 | ..13 4 ...14 |
| 5... 7 5 | 5... 8 5... 9 | 5...10 5.. | 11...12 | $5 . .135$ | $\ldots 145$ |
| 6... 8 | 6... 9 ...10 | 6...11 6.. | $126 . .13$ | $6 . .14{ }^{6}$ | 156 |
| $7 . .19$ | 7...10 $7 . . .11$ | 7...12 7. | . 13 7...14 | 7..15 | 167 |
| 9 $8 \ldots 10$ | 8...11 8...12 | $8 . .138$ | . 14 8... 15 | 8... 16 | . 17 |
| -9...11\|9 | 12 | 149 | 5 | 7 | . $189 . . .19$ |


| Thoy Weight. <br> Gold, Silver, and Jewels, are weighed by this Table. <br> ${ }^{2} 4$ Grains............ 1 Pennyweight. <br> 0 Pennyweights... 1 Ounce. <br> 12 Ounces ........... 1 Pound. | Dry Measure. <br> Thus were measured all dry goods <br> 2 Pints............... 1 Quart. <br> 2 Quarts. $\qquad$ .1 Pottle. <br> 2 Pottles. $\qquad$ 1 Gallon. <br> 2 Galls. or 8 Quarts1 Peck. <br> 4 Pecks $\qquad$ 1 Bushel. |
| :---: | :---: |
| Avoirdupois Weight. | 8 Bushels ........... 1 Quarter. 36 Bushels .......... 1 Chaldron of |
| Bread, Groceries, with all coarse Articles, are weighed by this Table. | Coals. <br> N.B. Of other articles, 32 Bushels make a Chaldron. |
| 16 Drams .......... 1 Ounce. | Long Measure. |
| 16 Ounces ........ 1 Pound. | 3 Barleycorns ... 1 Inch. |
| 28 Pounds .......... 1 Quarter. | 4 Inches ......... 1 Hand. |
| 4 Quarters........ 1 Hundred wt. | 12 Inches ........ 1 Foot. |
| 20 Hundred wt. ... 1 Ton. | 3 Feet ........... 1 Yard. |
| Apothecaries' Weight. | $5 \frac{1}{2}$ Yards........... 11 Rod or Pole. |
| Medicines are mixed by this | 0 Poles ........... 1 Furlong. |
| 20 Grains.. .......... 1 Scruple $Э$ | 8 Furlongs......... 1 Mile. |
| 3 Scruples ......... 11 Dram 3 | 3 Miles... ......... 1 League. |
| $\left\lvert\, \begin{aligned} & 8 \text { Drams.............. } 11 \text { Ounce } 3 \\ & 12 \text { Ounces .......... } 1 \text { Pound tib } \\ & 10 \end{aligned}\right.$ | $\left\lvert\, \begin{gathered} 69 \frac{1}{2} \text { Miles............ } 1 \begin{array}{l} \text { Degree on the } \\ \text { Equator. } \end{array} \\ \text { N.B.-A Hand is } 4 \text { Inches, and a } \end{gathered}\right.$ |
| Clote Measure. | Fathom 2 Yards. |
| 21 4 Inches .......... 1 Nail. 4 Nails ........... 11 Quarter of a Yd. | 144 Square Inches 1 Square Foot. |
| $\left\lvert\, \begin{aligned} & 4 \text { Nails ............. } 1 \text { Quarter of a Yd. } \\ & 4 \text { Quarters } . \end{aligned}\right.$ | 9 Square Feet ... 1 Square Yard. 301 Square Yards 1 Square Pole |
| 5 Quarters ........ 1 Ell English. | $30 \frac{1}{4}$ Square Yards 1 Square Pole. 40 Square Poles... 1 Square Rood. |
| Wine Measure. | 4 Square Roods .. 1 Square Acre. 640 Square Acres .. 1 Square Mile. |
| All Liquors, except Ale and Beer, were measured by this Table. | Solid or Cubio Measure. 1728 Cubic Inches 1 Cubic Foot. |
| 2 Pints............. 1 Quart. | 27 Cubic Feet ... 1 Cubic Yard. |
| 4 Quarts............ 1 Gallon. | 231 Cubic Inches 1 Gall. of Wine. |
| 10 Gallons........... 1 Anker. | 282 Cubic Inches 1 Gall. of Ale. |
| 18 Gallons ........... 1 Rundlet. | 2150 Cubic Inches 1 Bush. of Malt. |
|  | Time. |
| 84 Gallons .............. 11 Puncheon | 30 Seconds........ 1 Minute. |
| 2 Hogsheads......... 1 Pipe. | 60 Minutes .. ..... 1 Hour. |
| 2 Pipes ................ 1 Ton. | 24 Hours ........... 1 Day. |
| Ale and Beer Measure. | 12 Calendar Montins, or 365 Days |
| 2 Pints.............. 1 Quart | and 6 Hours..... 1 Year. |
| 4 Quarts ........... 1 Gallon. | Thirty days hath September |
| 9 Gallous........... 1 Firkin. | April, June, and November; |
| 2 Firkins ........... 1 Kilderkin. | February hath twenty-eight alone, |
| 2 Kilderkins....... 1 Barrel. | And all the rest have thirty-one, |
| 54 Gallons........... 1 Hogshead | Except in Leap-year, at which time |
| 2 Hogsheads ........ 1 Butt. | February's days are twenty-nine. |

"An Act for establishing Uniformity of Weights and Measurcs," passed in June, 1824, and its operations commenced Jan. 1, 1826.

By this Act the distinction between the Ale, Wine, and Corn gallon is abolished, and an Imperial gallon is established, as well for liquids as for dry goods, not measured by heaped measure; this gallon must cuntain precisely " 10 pounds, avoirdupois weight, of distilled water, weighed in air, at the temperature of $63^{\circ}$ of Fahrenheit's thermometer, the barometer standing at 30 inches." The Act prescribes the scientific modes of determining the principal measures, in case they should be lost. By this Act-
The pound Troy contains 5760 grains.
The pound Avoirdupois contains 7000 grains.
The Imperial Gallon contains $277 \cdot 274$ cubic inches.
The Corn Bushel, eight times the above.
With respect, therefore, to Ale, Wine, and Corn, it will be useful to possess a TABLE OF FACTORS,
For converting Old Measures into New, and the contrary.

| $\left.\begin{array}{r}\text { To convert Old Measures } \\ \text { to New .................. }\end{array}\right\}$ | By Decimals. |  |  | Vulgar Fractions, nearly. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Corn Measure. | Wine Measure | ${ }_{\text {Measure }}^{\text {Ale }}$ | Mearn ${ }_{\text {Core }}$ | Wine | $\begin{gathered} \text { Measure. } \end{gathered}$ |
|  | -96943 | -83311 | - 101704 | $\frac{31}{32}$ | $\frac{5}{6}$ | $\frac{60}{68}$ |
| $\left.\begin{array}{l}\text { To convert NewMeasures } \\ \text { to Old .................. }\end{array}\right\}$ | 103153 | 1.20032 | . 98324 | $\frac{32}{31}$ | ${ }^{6}$ | $\frac{89}{60}$ |

N.B.-For reducing the Prices, these numbers must be all reversed.

The subjoined Tables will serve to facilitate computations :Comparison between the Old WINE Comparison between the Old BEER Measures and those of the New Measures and those of the New

Imperial Standard.

| Old Wine Measures. | New Standard. <br> gls. qts. |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
|  | pts. |  |  |  |
| gills $\& 100$ |  |  |  |  |
| parts. |  |  |  |  |

The New Standards being abont $1-5$ th larger thsn the Old Wine Measurts, will occasion an adeauce of about twopence haifpenny in every shilling on the old price.

Imperial Standard.

| Old Beer Measure. | New Standard. <br> gls. qts. pts. gills \& 100 parts. |  |  |
| :---: | :---: | :---: | :---: |
| A Gill is equal to ...... | 00 | 0 | 1-2 |
| Hall Pint | 00 | 0 | 2-3 |
| Pint | 00 | 1 | 0-7 |
| Quart. | 01 | 0 | 0-13 |
| 1 Gallon | 10 | 0 | 0-54 |
| 9 Do. or Firkin | 90 | 1 | 0-91 |
| 18 Do. or Kilderk | 181 | 0 | 1-82 |
| 36 Do. or Barrel. | 362 | 0 | 3-64 |
| 54 Do. or Hogshead ... | 543 | 1 | 1-45 |
| 72 Do. or Puncheon | 730 | 1 | 3-27 |
| 108 Do. or Butt | 093 | 0 | 2-91 |

The New Standards being only about $1 / 60$ th part more than theOld Beer Measares,will scarcely affect the retail prices.

Comparison between the old DRYMeasures and those of the new Imperial Standard.


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rth Edition, by the Rev. F. Blalioblotzky, Ph.D. Soy. Ero. e. cicth.



[^0]:    * Formerly, while the wine gallon contained 231 cubic inches, the ale and beer gallon contained 282 cubic inches, and the gallon dry measure 2684, cubic moaeure. But by Act 5 Geo. IV, c. 74, these distinctions are abolisher. [Sice Tablas at the end of this volume.]

[^1]:    *If rightly placed, the first and second terms will be the worth of each other.

[^2]:    * Though accounted the mean time, and deemed near enough for business, yet if the learner's judgment be sufficiently mature, he may be shown, that as some of the debt is paid before and some after it is due, for the one interest is reckoned, but for the other only discount; on which account the rule is not mathematically correct.

[^3]:    * Ex. 12. In this case we deduct the 28l. for the tea, as we did before for cash.

[^4]:    * Where the worth of more than 1 lb . \&c. is wanted, find the value of 1 lb . \&c. as before, and multiply it by the number of lbs. \&c. required.
    + Note-Questions in this rule admit of different answers, according to the manner of linking them. Also, instead of so many lbs. each, they may be reduced to ounces each, or increased to cwts. each, or any quantity whatsoever in like proportion.

[^5]:    * Note-They have two kinds of money in Spain, called plate and vellon; -The real of plate or silver $=4 \frac{3}{4} d$. nearly; and the real vellon $=2 \frac{1}{2}$ nearly : hence 17 reales of plate $=32$ reales vellon. In exchanges with England, plate only is used. When the dollar or peso of exchange with London $=37 \frac{3}{4} d$., then the peso fuento or Spanish dollar $=50 \frac{1}{\mathrm{~s}} d$. nearly.

    In some parts of Spain accounts are kept in rials and maravedis vellon, and exchange by the ducat. The ducat is worth $48.11 \frac{1}{2} d$. The piastre 3s. 7d. at par.

[^6]:    Note. They have three sorts of money at Venice : the Banco, the current money, and the paoli: the banco is that in which they keep their accounts ; the current is the standard of their coin ; and the paoli is used for the purchase.

[^7]:    * Sol-lub, schilling or schillings lub, means the same. The word lub (so called from Lubeck, where it was first coined) is now falling into disuse, and the word IIambro' substituted.

[^8]:    * The different moneys of Hamburgh are, 1st, bank money; 2nd, specic; 3rd, the gold ducat ; 4th, light coin; 5th, currency.

[^9]:    * This rate is termed either the arbitrated price, arbit-3tcd par, or par arbitration.

[^10]:    * The operation may be abridged, by dividing any of the antecedents and conseruents by their common measure. See under N.B. Case 5th, Vulgar fituctions, page 118.

[^11]:    * Any supposed number will produce the true answer ; but for convenience in working, those numbers are to be preferred, from which all the parts can be taken without remainders. Some, however, recommond the number 1 to be made the constant supposition.
    $\dagger$ Only those questions belong to Single Position, whose parts are certain proportions of the suppositions, or of some power or root of their suppositions.

[^12]:    * The most useful parts of Progression, as far as the Rule relates to common arithmetical purposes, are comprised in this treatise; but as it is for the exercise of the juvenile capacity, to whom Algebra is unknown, it has been thought proper to divest it of all symbolic characters.

[^13]:    * This rule might be extended to ten cases, each containing two propositions; but some teachers will deem what has been already introduced more than sufficient, till the pupil enters upon Algebra. For the Algebraic Formulæ, see Nicholson and Rowbotham's Algebra.

[^14]:    * By the help of these indices, and a fcw of the first terms, in any series of Geometrical Progression, any term, whose distance from the first term is assigned, however remote, may speedily be obtained, without producing all the intermediate terms.

[^15]:    * Supposing 493447 barleycorns to fill a bushel, the answer is equal to 68 bush., which, at 58 . per bushel, would amount to 17l. sterling.

[^16]:    295245
    $405=4$
    5) $119574225=14$

    23914845 Ans.

[^17]:    * This rule, though not found in some treatises, is a useful preliminary to the Square and Cube Ruots, \&c.

[^18]:    * The power of any given number may be found exactly; but there are many numbers from which the root cannot be exactly obtained, as the square root of $5,7,10, \& c$., because no two numbers multiplied into themselves will give 5,7,10, \&c.; although, by means of decimals, we may attain to any degree of exactness.

    Roots are often denoted by writing $\sqrt{ }$ before the power, with the index against it; thus the square root of 24 is described by $\sqrt[2]{24}$, or only $\sqrt{ } 24$, without the 2 ; for 2 is always meant when no index is written. The cube root of 24 is expressed thus, $\sqrt{ } 24$. Sometimes the roots are expressed with a small figure above; as $24^{\frac{1}{2}}$ is the square root of 24 , and $125^{\frac{1}{3}}$ is the cube root of 125 .

[^19]:    * For a general and easy method of extracting the roots of all powers, see "Nicholson and Rowbotham's Algebra."

[^20]:    * It is called Duodecimals, because the feet, inches, \&c., are divided into twelve parts: and Cross Multiplication, because the factors were formerly multiplied cross ways.

    Note-Feet multiplied by feet give feet.
    Feet multiplied by inches give inches.
    Feet multiplied by seconds give seconds.
    Inches multiplied by inches give seconds. Inches multiplied by seconds give thirds. Seconds multiplied by seconds give fourths.

