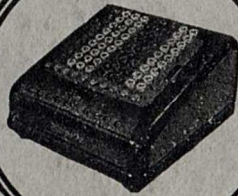


Ruth Royce

Answer Book
to

**MANUAL
OF
INSTRUCTION
FOR
BURROUGHS
CALCULATOR**



**BURROUGHS ADDING MACHINE COMPANY
DETROIT, MICHIGAN**

15.36

To the Teacher

The first requisite for the successful teaching of Machine Calculation is the *knowledge of business arithmetic*; the second requirement is a knowledge of the *correct method* for all *fundamental operations* on the machine, and the third and most important is the *correct application of machine methods* to business problems.

No teacher should attempt to teach machine calculation who is not *thoroughly proficient* as an operator. It is not enough to understand merely the *theory* of the subject. The teacher who has become proficient will understand why the student *must* practice every lesson with untiring effort and why it is suggested in the course that the *first lessons* should be practiced *many times*. The *greatest danger* is in allowing students to pass from lesson to lesson without having acquired *sufficient skill* on the beginning work.

The *first day's work* on the Calculator makes a *lasting impression*; therefore, it is doubly important that the highest degree of skill be acquired on the first lesson. Then as the student progresses the first lessons should be *reviewed daily* until the proper degree of skill in fingering has been acquired.

Addition is the *simplest* subject to *learn*, but requires the *most practice* to become proficient. It is for that reason that addition is made a part of every lesson in the course.

Many successful teachers begin the class period with a few minutes' drill work consisting of short columns of addition and simple problems taken from work with which the student is familiar.

The teacher should always *time the drill work*. Start and stop the class on each drill allowing time enough for the *average* student to finish the problem. Then have the class do the same work again and again until the *speed* of the *slow student* can be brought up to a *desired standard*. *More skill* can be acquired from *repeating the same operation* than in attempting a *greater variety* of work.

Correct fingering and *speed* are the two principal factors to consider. Correct fingering promotes both *speed* and *accuracy* while speed stimulates *mental alertness*.

After explaining *new work* from *board* or *chart*, *repeat the explanation* while the students perform the operation as the *repetition* of the *correct method* will fix the thought more firmly in their minds.

Frequent *inspirational* talks to the class on *accuracy* or *mental alertness* stimulates the students to do better work. General instruction may *always* be handled as *class teaching* regardless of the progress of the student.

The teacher who can operate with the class, will always *inspire a confidence* that can be gained in no other way.

BURROUGHS ADDING MACHINE COMPANY
DETROIT, MICHIGAN

Answer Book to Manual of Instruction for Burroughs Calculator

Lesson 1

1	319		3	582		5	588		7	506		9	538
2	328		4	573		6	633		8	495		10	571

Lesson 2

1	453		6	532		11	517		16	429
2	574		7	549		12	561		17	419
3	483		8	480		13	496		18	485
4	583		9	396		14	472		19	507
5	571		10	582		15	439		20	443

Lesson 3

1	467		6	651		11	665		16	956
2	613		7	618		12	968		17	741
3	640		8	695		13	770		18	787
4	673		9	679		14	1075		19	829
5	643		10	807		15	1076		20	807

Lesson 4 Time for problems: 8 minutes

1	890		6	1283		11	1072		16	959
2	1072		7	965		12	1008		17	1071
3	865		8	897		13	1101		18	1153
4	1272		9	847		14	1156		19	1153
5	996		10	962		15	1033		20	841

Lesson 5 Time for problems: 9 minutes

1	773		6	834		11	963		16	871
2	863		7	861		12	962		17	1052
3	910		8	1008		13	977		18	903
4	921		9	953		14	767		19	947
5	770		10	846		15	879		20	1042

Lesson 6 Time for problems: 8½ minutes

1	1009		6	853		11	989		16	1023
2	873		7	939		12	1000		17	1001
3	914		8	936		13	1232		18	1056
4	955		9	1196		14	1296		19	1033
5	996		10	1155		15	952		20	1097

Lesson 7 Time for problems: 7 minutes

1	834		6	930		11	761		16	750
2	785		7	829		12	920		17	655
3	886		8	574		13	754		18	679
4	795		9	848		14	660		19	746
5	947		10	763		15	665		20	1035

Lesson 8 Time for problems: 8½ minutes

1	850		6	852		11	734		16	859
2	792		7	694		12	766		17	974
3	866		8	827		13	987		18	648
4	784		9	696		14	902		19	1010
5	775		10	1259		15	744		20	959

Lesson 9

1	672		6	2024		11	3515		16	4704		21	2047
2	2025		7	4455		12	2814		17	7315		22	672
3	1794		8	4536		13	1677		18	1452		23	6942
4	1104		9	1344		14	4256		19	2808		24	726
5	1904		10	5044		15	2775		20	1530		25	2772

Lesson 10 Time for multiplication problems: 15 minutes

1	890	6	475	11	1300	16	4814	21	884
2	619	7	539	12	770	17	442	22	988
3	525	8	695	13	5112	18	2162	23	1512
4	565	9	771	14	1536	19	1095	24	6768
5	621	10	871	15	3431	20	1764	25	1508
26	2035	31	2632	36	2808	41	936	46	3150
27	1152	32	1638	37	5264	42	3071	47	1175
28	1100	33	1558	38	1988	43	2257	48	1800
29	3596	34	840	39	3036	44	2695	49	1400
30	8366	35	1320	40	2726	45	5016	50	2380
51	1475	56	1314	61	2268	66	2065	71	1566
52	1620	57	2419	62	3420	67	528	72	1512
53	612	58	3685	63	2496	68	1525	73	475
54	1452	59	1480	64	1073	69	1701	74	1680
55	551	60	1736	65	1224	70	882	75	1326
76	2914	81	918	86	3384	91	1742	96	980
77	1989	82	288	87	2241	92	1575	97	1144
78	2730	83	816	88	4648	93	1596	98	980
79	2940	84	3456	89	2928	94	595	99	2340
80	375	85	1729	90	816	95	816	100	1350

Lesson 11

1	137495	6	569848	11	324510	16	257744	21	873268
2	468624	7	654992	12	180075	17	236530	22	119412
3	356855	8	143773	13	57776	18	83995	23	1027586
4	79872	9	321816	14	261208	19	130938	24	175388
5	366452	10	131072	15	279748	20	622910	25	986832
26	475488	31	142845	36	612409				
27	911183	32	683424	37	1874340				
28	622356	33	83538	38	73684				
29	4314495	34	4006513	39	4661280				
30	284834	35	81152	40	211435				

Lesson 12 Time for multiplication problems: 20 minutes

1	558	6	615	11	462	16	631	21	4176
2	727	7	484	12	521	17	483	22	14429
3	693	8	370	13	528	18	526	23	631260
4	487	9	413	14	601	19	597	24	4104
5	610	10	657	15	527	20	491	25	3237
26	19110	31	323946	36	53295	41	5025	46	320255
27	46976	32	3619	37	35490	42	330411	47	3675
28	2847	33	624	38	32535	43	356110	48	2331
29	4212	34	1053	39	28728	44	201852	49	14122
30	22792	35	3692	40	4452	45	236530	50	2496
51	430659	56	35397	61	36848	66	35626	71	2030
52	33981	57	61194	62	3120	67	142462	72	3901
53	477856	58	3276	63	229665	68	333788	73	234423
54	27436	59	17604	64	154728	69	68355	74	20540
55	249951	60	24966	65	3654	70	141151	75	222855
76	209944	81	33306	86	353115	91	21645	96	34980
77	24738	82	166952	87	19695	92	30264	97	2337
78	77697	83	53100	88	65859	93	335895	98	1976
79	5025	84	45108	89	48815	94	155085	99	176673
80	141810	85	37044	90	107568	95	4234	100	800360

Lesson 13

1	100558	6	354844	11	20660448	16	506625	21	59008
2	279363	7	2852748	12	960439	17	219925	22	4552022
3	2050125	8	408315	13	122516	18	26033306	23	106777
4	136697	9	375124	14	178095	19	1529568	24	19047314
5	1515012	10	125715	15	16389969	20	3693792	25	55428
26	13613500	31	1076902	36	86559				
27	313824	32	98175	37	2504172				
28	6096706	33	2669247	38	1329152				
29	104682	34	1744174	39	2991582				
30	1965219	35	6028242	40	4622527				

Lesson 14 Time for multiplication problems: 20 minutes

1	471	6	551	11	541	16	490	21	35910
2	495	7	387	12	512	17	580	22	28548
3	504	8	530	13	637	18	447	23	18975
4	631	9	576	14	435	19	583	24	4752
5	560	10	487	15	541	20	519	25	12285
26	255345	31	40542	36	300580	41	28835	46	50625
27	32689	32	403390	37	86526	42	23406	47	36096
28	1914	33	9163	38	14045	43	19620	48	159460
29	173661	34	383044	39	4176	44	102616	49	19610
30	36144	35	44688	40	21855	45	231085	50	3492
51	47348	56	2964	61	3783	66	156009	71	2726
52	2538	57	137694	62	21432	67	27927	72	105076
53	27887	58	8789	63	24472	68	33075	73	182468
54	31160	59	30711	64	168732	69	47348	74	235335
55	7084	60	319875	65	10335	70	122945	75	30785
76	215992	81	4845	86	14674	91	43571	96	40260
77	241875	82	52152	87	237546	92	62986	97	228384
78	8415	83	115805	88	47348	93	259894	98	283128
79	19710	84	162526	89	36504	94	395276	99	46360
80	344416	85	2400	90	258944	95	244080	100	303315

Lesson 15

1	466	6	538	11	582	16	519	21	384 Miles
2	329	7	593	12	529	17	610	22	21450
3	532	8	607	13	547	18	598	23	\$840.00
4	421	9	500	14	471	19	682	24	6480 Pens
5	544	10	559	15	540	20	532	25	7168 Letters
26	40176 sq. in.								
27	30375 Key Tops								
28	20900 lbs.								
29	332640 ft.								
30	13400 lbs.								

Lesson 16 Time for multiplication problems: 20 minutes

1	553	6	419	11	549	16	610	21	340995
2	574	7	408	12	481	17	557	22	22572
3	492	8	491	13	645	18	452	23	59082
4	626	9	574	14	381	19	471	24	22242
5	521	10	538	15	569	20	691	25	404361
26	7310	31	10224	36	142788	41	82586	46	12985
27	11844	32	21056	37	23571	42	359397	47	236417
28	279006	33	32391	38	342606	43	710630	48	12238
29	31948	34	6321	39	357948	44	384283	49	68670
30	225645	35	27559	40	751555	45	163262	50	20976

Lesson 16 (Continued)

51	17125	56	134368	61	36708	66	193521	71	185802
52	294052	57	45368	62	239592	67	4968	72	5375
53	56133	58	184005	63	163944	68	296856	73	9114
54	59660	59	35485	64	14175	69	234906	74	29815
55	228464	60	63291	65	22058	70	2537	75	182625
76	44825	81	30734	86	26353	91	71905	96	27864
77	74812	82	66528	87	32266	92	46004	97	21094
78	135334	83	115050	88	319725	93	584454	98	95370
79	8710	84	271145	89	29664	94	15408	99	7955
80	109836	85	367598	90	639322	95	179560	100	447849

Lesson 17

1	818	6	922	11	2883.42	16	173.7372	21	1.222375
2	678	7	778	12	5238.2316	17	165.72906	22	91439.7
3	682	8	673	13	4998.544	18	424.35756	23	191.7729
4	913	9	826	14	26.544	19	2.01888	24	838.3375
5	876	10	792	15	346.86115	20	1619.8182	25	3009623.3
26	323.62464	31	605.913	36	12469.44	41	.001625624	46	6520.276
27	1.4151375	32	13.35288	37	2.679426	42	.3005778	47	.017229624
28	308.484	33	47.341578	38	.55789756	43	32552.28	48	.3474625
29	36.58096	34	43.895275	39	272.15144	44	86.78475	49	4.73484
30	5379.9426	35	3.44809	40	13442.802	45	8391.06	50	1.812068
51	\$867.50								
52	\$620.00								
53	\$10.58								
54	\$78.40								
55	\$6525.00								

Lesson 18 Time for multiplication problems: 40 minutes

1	690	6	524	11	13.4031	16	32.108048	21	461.421175
2	553	7	601	12	.13645746	17	454.6711	22	3042.3624
3	489	8	520	13	37.17118	18	32959.0226	23	108.67522
4	719	9	489	14	41.2995006	19	99.6875	24	65.746928
5	718	10	700	15	296.0429	20	.70844	25	6800.0008
26	4815.80145	31	3.7122732	36	504.83004	41	56555.664	46	2.1744536
27	.58896136	32	486.2472	37	12445.02	42	15121.584	47	1.29884304
28	3780.5076	33	32.885496	38	1235.429	43	294.79835	48	2.30383164
29	10.274284	34	14.6965	39	1365.848	44	2033.6225	49	2519.451
30	.22980759	35	9.49031	40	5604.335	45	.508948	50	398.34792
51	9.80455	56	.0037918208	61	554992.6	66	228952.5	71	3846.972
52	2066.5047	57	.1174375	62	21.17775	67	9.463905	72	117412.5
53	4208.4573	58	.17163666	63	31044.44	68	19.01152	73	500.51138
54	.00044802688	59	2.5833168	64	65009.422	69	109708.16	74	368.768
55	43.0441	60	3.2003808	65	476.3124	70	5091.84	75	61.1129561
76	269.70075	81	40.826877	86	2327066.25	91	787.006	96	274.3158
77	5795.1684	82	2958.6828	87	39276.9	92	29.644784	97	2929.58289
78	462.089	83	2078.4608	88	.0395136	93	16.96877	98	15.299544
79	33.20449	84	35.090232	89	21267.36	94	42264.17	99	4.74007
80	2369.376	85	370.02616	90	182.6935	95	33601.2424	100	734.799308

Examination 1—See page 39

Lesson 19

1	1817	6	2721	11	56476.5	16	65.02882	21	.131544
2	2116	7	2805	12	37650.5	17	1052.026	22	49833.2
3	1906	8	2540	13	5174.46	18	.540225	23	\$6.23
4	1963	9	2757	14	230906.8	19	5634.538	24	561600 cu. in.
5	2399	10	2657	15	3008816.	20	8508.144	25	188 Miles

Lesson 20

1	2678	6	2870	11	169.8048	16	73.5631	21	2161.7668
2	2526	7	2587	12	404.3511	17	3551.41	22	2144.934
3	2617	8	2757	13	1356.1274	18	.2722896	23	.1405951
4	2794	9	3268	14	430.1868	19	.1280448	24	1104.585
5	2588	10	2837	15	66246.72	20	310.7137	25	6.946928

Lesson 21

1	3508	6	4402	11	362.84496	16	296860.8	21	2402.07
2	3550	7	4232	12	35554.	17	5053.1	22	4527.51
3	3213	8	4082	13	333.8358	18	11751.8	23	\$650.00
4	3631	9	4179	14	3038.76	19	1212.862	24	200.00
5	3262	10	4331	15	12.6786	20	30443.7	25	\$1856.25

Lesson 22

1	3530	6	4077	11	5497.808	16	3173.764	21	.002381258
2	3407	7	4164	12	2740.12	17	1.457775	22	357.57704
3	3236	8	4247	13	74468.16	18	27.38439	23	97.1685
4	3482	9	4251	14	3.468168	19	.1905592	24	487.6899
5	3420	10	4148	15	28.74375	20	.03554408	25	439.679

Lesson 23

1	4400	6	5843	11	6.5792	16	.1160148	21	4018.834
2	4698	7	5835	12	6.192796	17	2414.475	22	.0262392
3	4740	8	5661	13	665.226	18	5529.	23	4.123875
4	5104	9	6831	14	2.94462	19	15428.14	24	178.4775
5	4665	10	6204	15	20.61726	20	44079.73	25	.155445

Lesson 24

1	4026	6	5979	11	.3183936	16	249.812	21	3.062202
2	3423	7	6670	12	201861.49	17	6.510252	22	20444.49
3	5209	8	7706	13	31560.9	18	5.530504	23	189.607
4	4966	9	7414	14	10.81185	19	461.808	24	756328.02
5	3744	10	6495	15	18702.53	20	30783.285	25	48338220.

Lesson 25

1	3360	6	3816	11	19755.80616	16	4438.420044	21	3.41443775
2	3402	7	2424	12	4858128.86	17	1929.37992	22	181397.055
3	3124	8	2376	13	44356.4568	18	2310.591	23	365.585
4	4214	9	2845	14	7458.7331	19	178.602498	24	31749.78
5	3182	10	2821	15	469.8973275	20	330.25784	25	14765.86
26	32.44868341	31	\$294.00						
27	81.162	32	158,400 ft.						
28	44029.232	33	883.709375						
29	14.6304	34	1339 Bushels						
30	1632.937	35	\$1030.00						

Lesson 26

1	3301	6	2954	11	1440.4068	16	4823.399886	21	40.1223775
2	2997	7	4221	12	471078.8145	17	774.33096	22	.02505198
3	3370	8	2824	13	774.375534	18	3.7447865	23	24.95677
4	3520	9	3880	14	21861.96	19	312.72751	24	51.052803
5	3428	10	3362	15	10492.911	20	45348338.92	25	1031.38674
26	233.9434749	31	5.70184059	36	100.993396	41	88.248375	46	725389.049
27	33101.68627	32	171.4654895	37	64.5517795	42	2704.944	47	14.035072
28	265751.1747	33	5855.79345	38	13333.77732	43	526.506652	48	141.081194
29	642.43584	34	279712.65	39	818.63486	44	40359.50416	49	68577.2065
30	3150349.514	35	65984.286	40	5890560.63	45	3665.965	50	3905.372

Lesson 27

1	542	6	598	11	496	16	510
2	626	7	580	12	527	17	403
3	404	8	473	13	422	18	521
4	544	9	522	14	669	19	462
5	539	10	581	15	424	20	518

Lesson 28

1	520	6	471	11	508	16	506	21	222372.75
2	416	7	557	12	547	17	530	22	516.89078
3	534	8	497	13	620	18	561	23	209.54234
4	511	9	546	14	590	19	587	24	855945.6
5	605	10	484	15	455	20	406	25	389.76168
26	1.5463736	31	74.19044	36	9.74964	41	336.1059	46	2646.062
27	422971.95	32	32137.5	37	4040.556	42	36232.4	47	4452.2768
28	1834.8446	33	281.925	38	338742.	43	8.793018	48	35.73315
29	1.451885	34	186954.72	39	1542.268	44	185.57183	49	.830881
30	3.944248	35	48.500478	40	1.35135	45	364.80875	50	3549.952

Lesson 29

Card No.	Card No.	Card No.	Operation	Operation					
1	452	6	469	11	498	1	626	6	683
2	450	7	536	12	436	2	755	7	665
3	563	8	476			3	705	8	639
4	549	9	380			4	567	9	621
5	504	10	597			5	649	10	Total 5910

Lesson 30

1	6094	6	13358.52	11	31268.16	16	.00420239
2	5642	7	21.26928	12	2798.22	17	7.189645
3	19622.82	8	4186.08	13	4118.8608	18	4594.98
4	570.8736	9	.1644975	14	339328.2	19	310.704525
5	37.6648528	10	408.63	15	118.34562	20	8455.72

Lesson 31

1	150	6	4257
2	733	7	6400
3	7475	8	36900
4	6903	9	90900
5	14777	10	24687

Lesson 32

1	44.43	6	46.20	11	3668	16	4274	21	3223
2	54.33	7	58.39	12	6104	17	4948	22	2529
3	38.28	8	62.40	13	4663	18	648	23	7502
4	57.92	9	28.81	14	817	19	4855	24	15
5	54.66	10	66.35	15	5265	20	2879	25	647

Lesson 32 (Continued)

26	915	31	4844	36	1314	41	3688	46	4573
27	1592	32	1619	37	9	42	1991	47	3722
28	2536	33	4713	38	1136	43	3443	48	575
29	2687	34	1593	39	6177	44	2673	49	194
30	5523	35	996	40	6820	45	2141	50	43

Lesson 33

1	.82	6	2.21 Cr	11	65.89	16	335 Miles
2	1.56	7	17.46	12	7.39 Cr	17	141 Bu.
3	1.38 Cr	8	5.69	13	34.17	18	\$5011.00
4	1.47	9	42.30 Cr	14	49.77	19	97 Tons
5	.09 Cr	10	25.21	15	16.15 Cr	20	701

Lesson 34

1	25.97	6	29.68	11	22.41 Cr	16	20.22	21	64.56
2	30.54	7	36.69	12	16.07	17	1.87 Cr	22	36.79
3	40.04	8	30.58	13	4.97	18	7.66 Cr	23	38.56 Cr
4	39.62	9	41.35	14	37.52 Cr	19	139.46	24	30.85
5	37.97	10	35.05	15	6.48	20	24.33 Cr	25	28.29 Cr

Lesson 35

1	1050.5	6	1390.455	11	2.0758245	16	.02835	21	403.125 Yds.
2	2396.25	7	489.09375	12	295.750	17	252.0126	22	\$18.75
3	878.625	8	5.5429585	13	7547.25	18	8.480064	23	241.5 Cords
4	391.5	9	94.05	14	1.546875	19	10.020525	24	9398.75 Miles
5	89.35625	10	891.75	15	4489.4781	20	57.552955	25	.390325

Lesson 36

1	45.60	6	27.77	11	2800.875	16	7735.4825	21	7670.4915
2	36.54	7	31.14	12	53.990511	17	1339.599015	22	1908.15625
3	28.38	8	25.06	13	96.475	18	12562.6005	23	101.3346
4	39.24	9	29.39	14	7265.03125	19	197.96875	24	45.83425
5	40.92	10	29.94	15	179.8925	20	768.15625	25	52.561875
26	16806.09375	31	354.106486	36	8.746752	41	31.98	46	2468.76875
27	176.3341	32	96.64875	37	57630.	42	335.475	47	84.629135
28	1136.135	33	3242.21	38	13503.875	43	5877.0225	48	461457.96
29	817.2875	34	8534.1635	39	2.530011	44	33.5876866	49	503.14971
30	31187.9862	35	50.466375	40	2.630683	45	67904.694	50	367.20375

Examination 2—See page 39**Lesson 37**

1	40.97	6	41.72	11	67489.19814	16	36530.6005	21	1611.481794
2	30.38	7	34.75	12	23.73482962	17	146.0855795	22	87.631696
3	42.33	8	32.16	13	3417.611812	18	16.04486	23	7.082401671
4	28.42	9	46.41	14	5071.277226	19	454.496758	24	1687.127868
5	45.67	10	30.49	15	22.58274021	20	272.4916665	25	.178133004
26	2417.343984								
27	\$2,222,174.50								
28	\$1047.37								
29	\$575,246.56								
30	\$3,238,432.50								

Lesson 38

1	57.50	6	29.77	11	62426.63976	16	32.4130455	21	417773.28
2	29.00	7	24.88	12	203.612825	17	3045915.84	22	147539.5885
3	39.88	8	46.06	13	49232.54772	18	2799.957978	23	45328447.60
4	37.70	9	39.01	14	244.591138	19	4174.13392	24	1866.957507
5	27.17	10	33.78	15	56.41756285	20	650.7464892	25	608.783475

Lesson 38 (Continued)

26	3.88285389	31	23.5331163	36	698.2068625	41	29684.06312	46	3981.991428
27	2263027.68	32	7484.828256	37	1339.73595	42	6.8957317	47	76228.3368
28	28183.88	33	49308.20076	38	50951044.	43	2293.882352	48	518331.275
29	353.4949434	34	6562.523142	39	2168.105049	44	23233916.80	49	14163.71726
30	207.106047	35	26.55334248	40	1509063.92	45	69.9149869	50	1122.935967

Lesson 39

1	2469967.7	6	881655.18	11	275739.5
2	624098.62	7	27225.444	12	6266391.3
3	72064.58	8	2048726.4	13	707784.36
4	25456269.	9	1769384.7	14	10000.683
5	1968473.	10	30265.9	15	29265.174

Lesson 40

1	53.99	6	53.86	11	20258522.	16	3965596.	21	377815.41
2	55.74	7	56.57	12	9186837.	17	9527331.	22	561008.77
3	56.62	8	56.67	13	114477.03	18	57159847.	23	3237616.8
4	54.82	9	51.64	14	16246.388	19	1605578.4	24	2524473.6
5	52.35	10	52.20	15	10532.247	20	7897496.	25	710.38125
26	1215582.8	31	60584.16	36	10149.297	41	39517.257	46	167259.64
27	35837.373	32	2306.9083	37	179489.42	42	99464.19	47	8421530.
28	2193.3679	33	788433.74	38	34422806.	43	23996.471	48	662144.
29	295.83057	34	312.0373	39	35048914.	44	4242.967	49	36107.912
30	1039.1977	35	6247.282	40	414.4287	45	7663.5517	50	49923.34

Lesson 41

1	33.89	6	38.62	11	24699.677	16	27225.444	21	362520.61
2	26.48	7	24.89	12	624098.62	17	2048726.4	22	153711.4
3	32.08	8	31.96	13	720.6458	18	19077.705	23	376669.63
4	22.47	9	26.51	14	22997.335	19	101800.6	24	490461.82
5	22.21	10	24.24	15	61039.242	20	1769384.7	25	5020.145
26	275739.5	31	29265.174	36	49421.07				
27	6266391.3	32	129573.	37	62303.46				
28	707784.36	33	305758.89	38	79750.85				
29	10214.223	34	128379.42	39	6403.896				
30	223952.03	35	275739.50	40	7131.185				

Lesson 42

1	57.41	6	47.31	11	21.246247	16	.0002014	21	28578.282
2	54.16	7	56.40	12	3785.625	17	727.1716	22	75.67714
3	54.74	8	54.63	13	82914.61	18	106128.23	23	3723.788
4	52.32	9	55.85	14	.9926451	19	27018.83	24	40375.7
5	54.83	10	55.10	15	52791.25	20	81328.4375	25	1.029525
26	.003470954	31	3483778.	36	12.63032	41	312.455	46	135122.09
27	12.80339735	32	30520.76	37	30833.46	42	371.28711	47	10.21406
28	493.1528	33	44455.57	38	8843.757	43	905.625	48	.0005947
29	475.5634	34	10731.65625	39	3547.76	44	81244.59	49	8764.53
30	31.35625	35	45998775.	40	2846.827	45	8.22679	50	630837.86

Lesson 43

1	28.88	6	47.88	11	41335	16	616741
2	38.41	7	29.08	12	315382	17	475113
3	47.48	8	38.83	13	214952	18	1021853
4	27.85	9	46.50	14	734752	19	26797
5	31.69	10	28.86	15	523064	20	80685

Lesson 44

1	55.54	6	56.83	11	242788	16	335491
2	55.86	7	55.98	12	861222	17	281288
3	56.22	8	56.11	13	236300	18	63665
4	56.23	9	50.42	14	151126	19	131305
5	55.59	10	54.79	15	143483	20	285505

Lesson 45

1	\$3.75	6	\$34.80	11	\$176.55	16	\$29.59	21	\$10.11
2	\$62.50	7	\$1.20	12	\$195.73	17	\$86.34	22	\$213.15
3	\$1.89	8	\$3.09	13	\$581.21	18	\$2644.51	23	\$2.82
4	\$72.79	9	\$26.23	14	\$690.97	19	\$10.94	24	\$12.32
5	\$749.55	10	\$40.69	15	\$3218.24	20	\$158.84	25	\$22.24

Lesson 46

1	31.30	6	29.18	11	\$15.58	16	\$362.97	21	\$29.53
2	31.06	7	21.79	12	\$85.30	17	\$71.16	22	\$61.69
3	36.73	8	23.18	13	\$142.70	18	\$16.32	23	\$695.81
4	28.15	9	18.25	14	\$237.32	19	\$1470.00	24	\$122.37
5	26.18	10	32.99	15	\$76.87	20	\$149.04	25	\$124.90
26	\$83.28	31	\$38.19	36	\$437.70	41	\$155.16	46	\$23.30
27	\$201.52	32	\$177.46	37	\$886.17	42	\$1082.74	47	\$570.43
28	\$141.31	33	\$155.18	38	\$901.00	43	\$710.06	48	\$3658.17
29	\$11.45	34	\$29783.32	39	\$606.24	44	\$61.06	49	\$1043.58
30	\$356.66	35	\$21643.13	40	\$2767.50	45	\$15.34	50	\$3816.54

Lesson 47

1	\$92.94	6	\$149.07
2	\$308.39	7	\$28.65
3	\$73.34	8	\$1579.00
4	\$938.63	9	\$4.00
5	\$99.63	10	\$28.88

Lesson 48

1	29.23	6	41.65	11	\$95.29	16	\$359.44
2	36.00	7	45.76	12	\$130.79	17	\$173.91
3	41.04	8	33.94	13	\$218.42	18	\$306.54
4	32.33	9	43.45	14	\$13.34	19	\$210.01
5	40.88	10	28.08	15	\$40.76	20	\$85.35

Lesson 49

1	\$252.45	6	\$210.03	11	\$11553.18	Detail for Problem 15			
2	\$75.87	7	\$379.69	12	\$3.85	1	57.75	7	65.60
3	\$45.68	8	\$977.21	13	\$48.00 Gain	2	64.20	8	11.40
4	\$532.11	9	\$41.42	14	\$4687.90	3	25.00	9	172.80
5	\$568.04	10	\$272.92	15	\$656.19	4	19.20	10	38.25
						5	138.24	11	3.75
						6	26.25	12	33.75

Lesson 50

1	51.22	6	56.03	11	\$8.42	16	\$85.02	21	\$31.88
2	56.42	7	54.75	12	\$22.95	17	\$23.08	22	\$34.65
3	55.65	8	55.82	13	\$1.93	18	\$6.74	23	\$22.32
4	57.65	9	55.09	14	\$24.69	19	\$98.44	24	\$24.86
5	55.31	10	57.16	15	\$28.83	20	\$146.01	25	\$441.12
26	\$5.63	31	\$14.89	36	\$1.65	41	\$57.41	46	\$56.95
27	\$284.38	32	\$18.29	37	\$126.78	42	\$48.74	47	\$39.48
28	\$102.57	33	\$759.34	38	\$173.81	43	\$128.23	48	\$7.79
29	\$987.06	34	\$6.44	39	\$7.13	44	\$56.80	49	\$778.86
30	\$11.19	35	\$5.09	40	\$109.22	45	\$21.84	50	\$7.07

Lesson 51

1	\$2298.24	6	\$267.84	11	\$1275.00	16	\$522.00	21	\$3303.00
2	\$4810.00	7	\$777.60	12	\$948.00	17	\$108.00	22	308,880 Feet
3	\$4334.40	8	\$294.00	13	\$1152.00	18	\$380.16	23	\$57.60
4	\$1722.24	9	\$1248.00	14	\$1375.00	19	\$36.00	24	\$818.40
5	\$238.50	10	\$2203.20	15	\$130.00	20	\$1080.00	25	\$527.00

Lesson 52

1	29.53	6	42.66	11	3750.	16	3715.04	21	12862.08
2	35.82	7	35.11	12	2364.36	17	3511.68	22	9720.
3	32.83	8	35.06	13	1638.	18	73181.16	23	42806.42
4	40.49	9	44.91	14	13154.40	19	12675.15	24	69806.25
5	35.90	10	34.84	15	771.12	20	13303.68	25	6359.22
26	7371.	31	13028.40	36	13571.52	41	31645.50	46	8627.50
27	12775.95	32	7297.50	37	6836.48	42	11366.46	47	29780.10
28	5824.	33	24222.	38	4521.32	43	143007.18	48	136894.80
29	441.	34	7027.02	39	226427.94	44	10208.16	49	21785.60
30	8262.	35	14300.16	40	89776.80	45	104583.60	50	60717.16

Lesson 53

1	58.15	6	63.59	11	106445196.	16	267.8718
2	53.12	7	44.21	12	108794.455	17	8610.84
3	49.83	8	54.27	13	15858.81968	18	\$2720.85
4	56.82	9	56.02	14	11299.64976	19	\$52.20
5	60.96	10	54.45	15	65318.88	20	\$945.00

Lesson 54

1	55.33	6	54.16	11	89947.44	16	157.4239	21	1911819.507
2	54.23	7	56.92	12	2772.30194	17	646070.88	22	541253.
3	55.96	8	55.05	13	5222.9586	18	237258.639	23	2056.9955
4	54.96	9	55.40	14	1005.37983	19	1035.81504	24	346087.242
5	56.76	10	55.97	15	240204.573	20	147913.92	25	83144.18304
26	1711.7781	31	1.80696096	36	680.0904	41	42.30756	46	16754.0238
27	272953.8	32	235.6608	37	325.37808	42	85.756788	47	2917.686744
28	717.98892	33	23436.54	38	1868.374424	43	2260.26892	48	27.5616
29	740456.64	34	27863048.	39	969.338232	44	205943850.	49	2987.0225
30	447.216	35	85573.3076	40	179.65584	45	1532.907	50	1.401048

Examination 3—See page 39**Lesson 55**

1	\$63.75	6	\$183.81	11	\$5843.53	16	\$94.78
2	\$150.50	7	\$111.29	12	\$7083.68	17	824 Maple; 1751 Poplar
3	\$13917.90	8	\$6.81	13	\$3805.39	18	\$23.00
4	\$568.35	9	\$748.57	14	\$3643.65	19	\$276.25
5	\$583.59	10	\$339.34	15	\$326.21	20	\$72.23

Lesson 56

1	54.83	6	55.12	11	\$78.08	16	\$5734.78	21	\$3515.86
2	55.64	7	57.45	12	\$328.18	17	\$2.61	22	\$4125.48
3	55.57	8	55.42	13	\$482.81	18	\$62.27	23	\$92.88
4	56.20	9	54.78	14	\$431.96	19	\$294.73	24	\$129.89
5	55.66	10	56.92	15	\$1195.67	20	\$1397.50	25	\$130.94
26	\$27.25	31	\$27.00	36	\$238.66	41	\$8203.52	46	\$139.59
27	\$104.25	32	\$1034.31	37	\$137.65	42	\$618.75	47	\$444.62
28	\$4391.28	33	\$1350.09	38	\$513.08	43	\$120.31	48	\$22.50
29	\$426.73	34	\$926.69	39	\$4094.36	44	\$171.00	49	\$208.71
30	\$1002.84	35	\$1346.05	40	\$295.04	45	\$160.63	50	\$2468.00

Lesson 57

1	\$37.19	6	\$586.08	11	\$34.69	16	\$356.25
2	\$539.58	7	\$2109.94	12	\$1350.00	17	\$75.00
3	\$3468.75	8	\$834.00	13	\$20.25	18	\$170.00
4	\$5468.75	9	\$185.25	14	\$415.63	19	\$13.50
5	\$550.80	10	\$2854.69	15	\$85.91	20	\$10.38

Lesson 58

1	55.43	6	50.84	11	\$21594.98	16	\$31493.39	21	\$6565.84
2	54.86	7	55.27	12	\$17.53	17	\$750.00	22	\$128.70
3	56.03	8	58.45	13	\$7362.50	18	\$60.90	23	\$714.00
4	55.71	9	55.58	14	\$1571.43	19	\$1832.12	24	\$21629.40
5	49.17	10	54.65	15	\$68.75	20	\$9586.20	25	\$1845.73
26	\$10623.47	31	\$1953.91	36	\$217.41	41	\$7375.13	46	\$1018.96
27	\$7656.25	32	\$37230.00	37	\$1442.03	42	\$23613.53	47	\$48.13
28	\$711.75	33	\$413.44	38	\$11087.34	43	\$171.25	48	\$3892.44
29	\$102.90	34	\$9.06	39	\$867.79	44	\$2153.68	49	\$1325.36
30	\$6145.50	35	\$5362.18	40	\$238.88	45	\$1425.00	50	\$249.64

Lesson 59

1	46.59	6	25.51	11	\$45.52	16	\$2691.11	21	\$26.33
2	32.70	7	33.88	12	\$390.47	17	\$38.73	22	\$131.77
3	46.14	8	45.83	13	\$32.89	18	\$80.33	23	\$1043.25
4	28.43	9	33.22	14	\$49.30	19	\$222.08	24	\$22.01
5	43.02	10	40.38	15	\$333.38	20	\$1797.50	25	\$389.03
26	\$13.52								
27	\$1923.75								
28	50% Offer; \$21.17 Diff.								
29	\$37.69 Diff.; 1st Offer								
30	\$284.75								

Lesson 60

1	55.20	6	56.20	11	\$2995.31	16	\$903.50	21	\$52.02
2	55.01	7	54.86	12	\$82.53	17	\$29.84	22	\$281.62
3	54.80	8	56.29	13	\$739.16	18	\$477.44	23	\$1238.34
4	56.11	9	53.71	14	\$10.16	19	\$97.20	24	\$271.14
5	56.09	10	56.01	15	\$847.63	20	\$2526.89	25	\$48.02
26	\$9.94	31	\$421.14	36	\$346.74	41	\$28.66	46	\$7.93
27	\$42.79	32	\$57.92	37	\$1596.00	42	\$565.65	47	\$87.25
28	\$2138.39	33	\$495.00	38	\$148.44	43	\$286.88	48	\$1096.88
29	\$49.86	34	\$10.24	39	\$47.31	44	\$20.64	49	\$15.48
30	\$478.98	35	\$76.05	40	\$84.42	45	\$13.97	50	\$121.99

Lesson 61

1	31.20	6	39.21	11	\$21.44	16	\$9.32	21	\$35.75
2	37.10	7	34.06	12	\$69.93	17	\$48.97	22	\$50.87
3	36.60	8	51.26	13	\$627.75	18	\$29.03	23	\$144.38
4	35.95	9	29.10	14	\$74.60	19	\$54.39	24	\$54.92
5	40.52	10	49.97	15	\$247.50	20	\$13.67	25	\$77.91
26	\$30.32	31	\$294.98						
27	\$56.70	32	1st Offer; .04 Diff.						
28	\$213.75	33	\$5.83						
29	\$78.64	34	\$168.75						
30	\$64.52	35	\$77.81						

Lesson 62

1	27.23	6	34.71	11	\$34.19	16	\$37.04	21	\$16.62
2	29.14	7	35.66	12	\$109.69	17	\$128.62	22	\$546.39
3	30.08	8	42.43	13	\$50.40	18	\$1164.08	23	\$87.05
4	36.44	9	27.27	14	\$38.81	19	\$4.13	24	\$155.78
5	29.57	10	36.33	15	\$264.45	20	\$28.22	25	\$197.51
26	\$29.39	31	\$9.81	36	\$807.98	41	\$25.30	46	\$485.65
27	\$54.93	32	\$411.48	37	\$20.25	42	\$812.50	47	\$3227.63
28	\$197.15	33	\$36.91	38	\$172.37	43	\$31.92	48	\$51.55
29	\$229.77	34	\$82.58	39	\$21.48	44	\$24.38	49	\$75.94
30	\$9.48	35	\$868.22	40	\$26.82	45	\$1833.84	50	\$7.55

Lesson 63

	Dec. Equivalent .773063		Dec. Equivalent .3007813		Dec. Equivalent .435791		Dec. Equivalent .132377
1	\$40.78	7	\$22.11	13	\$120.06	19	\$3.69
2	\$104.83	8	\$383.50	14	\$8.27	20	\$4.73
3	\$4.75	9	\$162.42	15	\$24.93	21	\$.69
4	\$154.61	10	\$38.38	16	\$1.35	22	\$16.81
5	\$35.41	11	\$169.42	17	\$247.53	23	\$.69
6	\$12.76	12	\$121.07	18	\$1.07	24	\$11.58
						25	\$79.47

Lesson 64

1	56.89	3	56.29	5	55.90	7	56.93	9	55.78
2	53.23	4	57.67	6	54.58	8	54.63	10	55.61
11	Dec. Equivalent .3645	17	Dec. Equivalent .4725	23	Dec. Equivalent .08775	29	Dec. Equivalent .338203		
12	\$17.31	18	\$354.38	24	\$1.13	30	\$87.26		
13	\$100.24	19	\$3.47	25	\$17.55	31	\$6.43		
14	\$21.41	20	\$.35	26	\$2.63	32	\$12.60		
15	\$1.59	21	\$142.44	27	\$.59	33	\$.15		
16	\$19.14	22	\$32.58	28	\$.11	34	\$5.58		
	\$2.30		\$2.36		\$3.37	35	\$12.51		
							\$28.53		

Lesson 65 (e)

1	657	6	648	11	865	16	844	21	19	26	\$286.00
2	754	7	476	12	645	17	75	22	2916	27	374
3	967	8	537	13	764	18	546	23	45	28	\$924.00
4	743	9	654	14	875	19	798	24	37	29	297
5	54	10	445	15	575	20	756	25	625	30	364

Lesson 66

1	54.92	6	56.40	11	783	16	846	21	865
2	58.12	7	55.38	12	768	17	659	22	976
3	53.44	8	56.18	13	456	18	976	23	754
4	54.82	9	56.	14	534	19	574	24	453
5	56.75	10	55.78	15	866	20	856	25	946
26	657	31	874	36	787	41	856	46	867
27	666	32	776	37	595	42	889	47	678
28	978	33	746	38	534	43	454	48	659
29	534	34	575	39	896	44	834	49	574
30	745	35	746	40	564	45	735	50	764

Lesson 67

1	.372	6	23.420	11	15160.305	16	485
2	4.532	7	351.221	12	849.487	17	44 Hours
3	116.701	8	47230.	13	7162.978	18	15.4
4	3.273	9	.047	14	.152	19	28 Shares
5	14.375	10	5.121	15	.089	20	57440.

Lesson 68

1	57.03	6	55.41	11	.025	16	.916	21	13.6
2	55.55	7	56.21	12	1430.	17	6.23	22	.086
3	55.08	8	55.31	13	8.46	18	14.5	23	115925.34
4	55.36	9	54.87	14	.782	19	19.5	24	14580.
5	56.91	10	54.41	15	4.35	20	26.996	25	71.5
26	43500.	31	.265	36	.256	41	.257	46	.143
27	.023	32	.145	37	.017	42	.224	47	.059
28	314.	33	124	38	5.18	43	.064	48	15.8
29	8.37	34	1860.	39	1.43	44	26.7	49	30.02
30	34.3	35	5.14	40	15240.	45	.029	50	.148

Lesson 69

Addition				Division					
1	35.24	6	36.65	1	.61699	6	93.3346	11	104
2	39.72	7	42.78	2	.545706	7	.56298	12	18702.25
3	45.95	8	45.15	3	.314715	8	.0641501	13	.82
4	48.62	9	50.48	4	21.0459	9	7.52595	14	182500.
5	41.96	10	36.16	5	70.0339	10	10.51613	15	4.23

Lesson 70

1	55.28	6	56.27	11	.640929	16	.73439	21	6500.49
2	56.94	7	54.92	12	53.9806	17	4.062908	22	7.806
3	56.72	8	55.50	13	7.60495	18	75.0094	23	4.5616
4	53.32	9	57.38	14	.615483	19	3.402909	24	5.40583
5	55.75	10	56.48	15	.626357	20	94.8498	25	3654.08
26	.3533698	31	.075731	36	.3412073	41	.050403	46	7023.987
27	21.5035	32	7.18182	37	74.8387	42	25.1321	47	6.58083
28	256.1968	33	1.21875	38	42.0639	43	15.47598	48	4.34522
29	1.576	34	4.009346	39	4540650.	44	34.74	49	.0980728
30	56.1619	35	74.605	40	3.62069	45	.351598	50	1359.948

Lesson 71

1	21.00	6	33.68	11	.01268728	16	.00000496053	21	5015.59
2	39.38	7	22.43	12	.01297848	17	.00402729	22	.01266613
3	38.60	8	22.48	13	3.85161	18	.0982498	23	.001016899
4	30.77	9	32.09	14	12.5108	19	.0406504	24	1.397432
5	35.14	10	29.58	15	.00780954	20	.005105149	25	11.59993
26	.00435138	31	45 Words						
27	.0701111	32	2607.						
28	.0194	33	30 each kind						
29	232.3176	34	18						
30	.01321246	35	.10909						

Lesson 72

1	46.77	6	45.31	11	.00250221	16	.0172	21	.00003071429
2	47.70	7	48.13	12	2750.	17	2953.27	22	.636804
3	48.31	8	48.19	13	2.7522	18	.292343	23	924.769
4	50.21	9	50.97	14	.723232	19	915.161	24	.000401698
5	51.95	10	51.11	15	10.62	20	1.74	25	.7152
Total 488.65									
26	.003125	31	.17325	36	7.4099	41	.732	46	1.96
27	.000902873	32	.000000754975	37	.00570934	42	282.143	47	.107
28	1.326137	33	.002052865	38	7232.2	43	.6713	48	.00205305
29	164.948	34	.0000714	39	4062.49	44	0313588	49	613.129
30	23.23121	35	32.2569	40	.9125	45	297.3301	50	22.79

Examination 4—See page 39

Lesson 73

1	101.27	6	271.19	11	332.45	16	468.70
2	93.00	7	233.57	12	392.32	17	474.53
3	160.26	8	274.53	13	499.68	18	571.40
4	107.86	9	343.66	14	426.80	19	340.53
5	156.37	10	286.58	15	554.76	20	301.24

Lesson 74

Vertical Totals:

Horizontal Totals:

1	78928	1	37087	6	20257	11	4009	16	1428
2	54894	2	6124	7	12842	12	11903	17	16828
3	55193	3	13766	8	2138	13	20119	18	14469
4	76721	4	7880	9	20273	14	10781	19	19783
5	66498	5	19839	10	2248	15	9831	20	39436
6	56492								
7	58951	21	5342	26	29219	Total 447677			
		22	3960	27	5985				
Total 447677		23	37309	28	15411				
		24	5871	29	18489				
		25	18012	30	17038				

Lesson 75

1	159.76	6	229.82	11	.6875	16	.51563	21	.91667
2	134.94	7	145.43	12	.41667	17	.40625	22	.375
3	251.68	8	189.96	13	.875	18	.04688	23	.19899
4	127.97	9	146.29	14	.59375	19	.03125	24	.17021
5	240.86	10	259.31	15	.23438	20	.8125	25	.13846
26	.01676	32	.67273	38	.87778	44	.4	50	.87571
27	.12174	33	.26087	39	.56667	45	.375	51	.390625
28	.24308	34	.52326	40	.34375	46	.53333	52	\$35280.00
29	.525	35	.59615	41	.41026	47	.37143	53	40 Weeks
30	.82222	36	.54054	42	.45977	48	.47619	54	63.00
31	.25758	37	.11923	43	.78125	49	.50292	55	1.3125

Lesson 76

1	434.91	6	525.81	11	.12069	16	.07582	21	.34184
2	434.50	7	494.78	12	.57813	17	.4359	22	.64516
3	459.03	8	526.28	13	.46875	18	.93651	23	.52998
4	463.62	9	499.59	14	.64063	19	.4375	24	.86538
5	471.78	10	423.58	15	.55918	20	.01724	25	.60256
26	.08941	31	.43182	36	.77614	41	.61806	46	.90959
27	.4386	32	.63951	37	.7551	42	.97849	47	.52083
28	.32197	33	.19643	38	.82143	43	.41667	48	.34866
29	.97222	34	.79449	39	.95929	44	.67929	49	.81481
30	.68787	35	.54237	40	.12191	45	.24359	50	.58333

Lesson 77 (a)

1	40.	6	.75	11	125.	16	680.	21	2150.
2	60.	7	.40	12	75.	17	520.	22	2425.
3	168.	8	.25	13	250.	18	1080.	23	950.
4	147.	9	.16	14	825.	19	1420.	24	150.
5	324.	10	.56	15	8325.	20	213.	25	48900.

Lesson 77 (b)

1	\$90.00	6	8000	11	\$40425.00	16	24575.
2	31.5%	7	62.5%	12	\$18.40	17	5.1 Qts.
3	\$19200.00	8	\$13275.00	13	63 $\frac{1}{8}$ %	18	"A" earns greater; .75% more
4	\$2520.00	9	24.98	14	\$3057.60	19	\$27452.00
5	\$6207.50	10	44%	15	\$86.50	20	.75

Lesson 78

1	524.23	6	782.88	11	885.11%	16	90.64%	21	570.25%
2	406.67	7	494.30	12	1409.09%	17	66.86%	22	794.11%
3	483.30	8	811.62	13	671.6%	18	68.17%	23	50.31%
4	679.24	9	669.44	14	962.4%	19	63.42%	24	486.14%
5	624.26	10	635.07	15	455.59%	20	1418%	25	521.79%
26	63.87%								
27	61.2%								
28	61.29%								
29	12.5%								
30	21.74%								

Lesson 79

1	2247.50	6	1.70	11	390.00	16	128.13	21	\$1384.75
2	46.82	7	1.84	12	138.78	17	39.90	22	\$24.50
3	.08	8	5.24	13	53.82	18	188.10	23	\$281.60
4	51.28	9	6.61	14	1300.93	19	53.75	24	\$1974.00
5	13.34	10	22.80	15	78.27	20	38.33	25	1953 Books

Lesson 80

1	319.20	6	442.63	11	\$1927.70	16	\$48.88	21	\$87.55
2	223.36	7	444.79	12	\$9.67	17	\$11.45	22	\$161.16
3	366.16	8	412.86	13	\$2.08	18	\$28.13	23	\$376.88
4	482.53	9	292.95	14	\$11.28	19	\$30.75	24	\$58.71
5	407.90	10	358.97	15	\$6.40	20	\$86.30	25	\$3869.14

Lesson 81

1	109.02% Increase	6	8.82% Decrease	11	1.16% Increase	16	35.75%
2	98.8% Increase	7	17.45% Increase	12	27.08% Increase	17	12.62%
3	53.03% Increase	8	53.44% Increase	13	28.88% Decrease	18	8.25%
4	80.41% Decrease	9	431.09% Increase	14	97.51% Increase	19	14.25%
5	1.15% Decrease	10	48.07% Decrease	15	25.93% Decrease	20	(a) 13.88%; (b) 3.91%

Lesson 82

1	264.91	6	273.91	11	.1112 Decrease	16	.0965 Increase
2	338.04	7	232.20	12	.2457 Increase	17	.2909 Decrease
3	438.38	8	480.36	13	.1416 Decrease	18	.1045 Increase
4	117.56	9	421.21	14	.0387 Increase	19	.0453 Decrease
5	189.23	10	523.82	15	.3347 Decrease	20	.1793 Increase

Lesson 83 (a)

1	\$422.26	6	\$8.89	11	\$21.14	16	\$75.00	21	\$56.36
2	\$25.42	7	\$1574.45	12	\$142.50	17	\$45.02	22	\$71.35
3	\$11.13	8	\$20.40	13	\$10.50	18	\$1393.04	23	\$27682.86
4	\$10720.37	9	\$.66	14	\$34.11	19	\$1.75; 3 $\frac{1}{2}$ %	24	.91
5	\$126.15	10	\$18.23	15	\$3.57	20	23%; \$8.97	25	\$7.59

83 (b)

Lesson 83 (b) (Continued)

26	31.7%
27	\$3228.81
28	\$453.75; 20%
29	\$1680.46
30	\$55464.36

Lesson 84

1	626.51	6	250.62	11	484.78	16	412.07
2	738.29	7	645.93	12	193.06	17	593.22
3	526.63	8	628.60	13	70.87	18	125.66
4	355.81	9	737.23	14	720.	19	2142.86
5	719.56	10	668.72	15	1030.	20	1086.96

Lesson 85

1	311.52	6	266.02	11	.14286	16	.00049	21	1.09536
2	297.93	7	403.45	12	.03846	17	.00014	22	.92942
3	323.05	8	275.85	13	.00694	18	14.625	23	.00737
4	285.19	9	399.32	14	.00274	19	8.28125	24	6.24246
5	136.09	10	376.67	15	.00131	20	.98313	25	3.93273

Reciprocals for Lesson 85

18	.03125	19	.03125	20	.03125	21	.01449275
22	.0144928	23	.00131062	24	.001310616	25	.001111111

Lesson 86

1	368.20	6	250.08	11	.0025907	16	.0307692	21	.413
2	334.65	7	522.25	12	.0001557	17	.0037736	22	3.887
3	318.21	8	239.40	13	.0115274	18	11.075	23	.519
4	202.16	9	390.55	14	.0021413	19	22.391	24	434.721
5	191.71	10	193.79	15	.0081301	20	.157	25	98.16

Reciprocals for Lesson 86

18	.0188679	19	.00259067	20	.002105	21	.04228
22	.004717	23	.08039	24	.08326393	25	.04

Lesson 87

Constant: .013125		Constant: .02375		Constant: .116		Constant: .026125		Constant: .014375	
1	1032.15	6	1936.58	11	7927.44	16	1472.93	21	841.80
2	744.84	7	84.79	12	9662.80	17	1793.48	22	1157.04
3	1147.52	8	1301.98	13	3103.	18	204.56	23	46.69
4	83.87	9	1637.33	14	6897.36	19	1531.97	24	859.05
5	572.51	10	1913.30	15	7016.84	20	2135.20	25	948.89

Lesson 88

Constant: .01375		Constant: .014375		Constant: .116		Constant: .026125		Constant: .01025	
1	424.28	6	457.69	11	\$8759.75	16	\$788.90	21	\$784.74
2	530.40	7	478.87	12	\$1785.25	17	\$870.98	22	\$684.09
3	430.69	8	535.37	13	\$3948.83	18	\$1160.16	23	\$672.76
4	450.05	9	479.96	14	\$6280.75	19	\$57.30	24	\$521.62
5	455.31	10	499.61	15	\$2974.80	20	\$1370.95	25	\$88.59
26	\$1052.70	31	\$1142.24	36	\$458.90	41	\$1443.15	46	\$478.41
27	\$805.61	32	\$965.78	37	\$732.42	42	\$2068.58	47	\$1028.21
28	\$902.41	33	\$39.79	38	\$213.79	43	\$17.63	48	\$806.27
29	\$122.51	34	\$50.92	39	\$7973.84	44	\$114.51	49	\$28.46
30	\$1358.91	35	\$42.67	40	\$9225.48	45	\$2096.53	50	\$84.96

Lesson 89

		Constant: .185518		Constant: .237944		Constant: .263298		Constant: .08	
1	566.04	6	\$278.28	11	\$832.80	16	\$1316.49	21	\$960.00
2	271.70	7	\$408.14	12	\$654.35	17	\$1711.44	22	\$1240.00
3	169.81	8	\$139.14	13	\$594.86	18	\$1277.00	23	\$996.00
4	283.02	9	\$231.90	14	\$775.70	19	\$1382.31	24	\$1600.00
5	209.43	10	\$182.55	15	\$892.29	20	\$1737.77	25	\$1412.00

Lesson 90

		Constant: .200750		Constant: .070737		Constant: .118919		Constant: .107943	
1	1613.73	6	\$112.42	11	\$247.58	16	\$261.62	21	\$5397.15
2	1224.21	7	\$97.36	12	\$265.26	17	\$297.30	22	\$4857.44
3	1554.09	8	\$149.56	13	\$298.51	18	\$237.84	23	\$6476.58
4	1465.02	9	\$75.28	14	\$194.53	19	\$327.03	24	\$3831.98
5	1269.25	10	\$100.38	15	\$251.12	20	\$416.22	25	\$5936.87

Lesson 91

1	153.67	4	292.98	7	369.78	10	195.37	13	441.50
2	278.24	5	242.60	8	168.75	11	118.27	14	252.57
3	325.63	6	237.09	9	293.22	12	342.34	15	375.65

16 (a) (b) (c)

NOTE: The totals shown in the form illustrated at the right are the results of multiplying the total expense by the percentages for the various departments—not totals of the separate computations.

Acct. No.	Expense	Dept. A	Dept. B	Dept. C	Dept. D	Dept. E	Dept. F
		71.8%	11.3%	9.8%	6.6%	.1%	.4%
16	23 79	17 08	2 69	2 33	1 57	02	10
17	94 03	67 51	10 63	9 21	6 21	09	38
18	16 89	12 13	1 91	1 66	1 11	02	07
19	32 94	23 65	3 72	3 23	2 17	03	13
20	80 84	58 04	9 13	7 92	5 34	08	32
21	94 07	67 54	10 63	9 22	6 21	09	38
22	89 00	63 90	10 06	8 72	5 87	09	36
23	95 50	68 57	10 79	9 36	6 30	10	38
24	67 32	48 34	7 61	6 60	4 44	07	27
25	65 88	47 30	7 44	6 46	4 35	07	26
26	32 04	23 00	3 62	3 14	2 11	03	13
27	97 78	70 21	11 05	9 58	6 45	10	39
28	20 13	14 45	2 27	1 97	1 33	02	08
29	38 07	27 33	4 30	3 73	2 51	04	15
30	86 79	62 32	9 81	8 51	5 73	09	35
31	92 84	66 66	10 49	9 10	6 13	09	37
32	74 75	53 67	8 45	7 33	4 93	07	30
33	32 79	23 54	3 71	3 21	2 16	03	13
34	70 64	50 72	7 98	6 92	4 66	07	28
35	92 40	66 34	10 44	9 06	6 10	09	37
TOTAL	1298 49	932 32	146 73	127 25	85 70	1 30	5 19

Totals of the separate computations shown above—1298.46 932.30 146.73 127.26 85.68 1.29 5.20

Lesson 92

		Constant: .029733		Constant: .325868		Constant: .034002			
1	383.16	6	465.95	11	\$40.14	16	\$249.29	21	\$177.15
2	475.18	7	378.10	12	\$64.67	17	\$1393.09	22	\$244.30
3	492.25	8	474.11	13	\$156.84	18	\$123.50	23	\$123.77
4	516.65	9	374.21	14	\$17.39	19	\$285.13	24	\$9.35
5	558.75	10	450.01	15	\$305.95	20	\$698.99	25	\$30.43

Note: In prorating it is not always possible to carry out fractions. It becomes necessary therefore to use one's judgment in adding or dropping the fraction. Answers given above are the results of the calculations. Some of these may be adjusted 1 cent in order to balance.

Lesson 93

Problem 1—Total Area: 214546. Reciprocal .00000466

Problem 2		Problem 3		Problem 2		Problem 3		Problem 2		Problem 3	
1	.19%	1	\$4.49	21	2.06%	21	\$48.72	41	1.29%	41	\$30.51
2	.83%	2	\$19.63	22	3.48%	22	\$82.30	42	2.94%	42	\$69.53
3	1.96%	3	\$46.35	23	.63%	23	\$14.90	43	3.34%	43	\$78.99
4	2.08%	4	\$49.19	24	3.44%	24	\$81.36	44	.73%	44	\$17.26
5	.75%	5	\$17.74	25	3.62%	25	\$85.61	45	1.02%	45	\$24.12
6	1.82%	6	\$43.04	26	2.45%	26	\$57.94	46	.70%	46	\$16.56
7	2.80%	7	\$66.22	27	1.92%	27	\$45.41	47	1.75%	47	\$41.39
8	1.64%	8	\$38.79	28	1.44%	28	\$34.06	48	.70%	48	\$16.56
9	3.05%	9	\$72.13	29	.19%	29	\$4.49	49	.51%	49	\$12.06
10	1.80%	10	\$42.57	30	3.18%	30	\$75.21	50	.83%	50	\$19.63
11	.10%	11	\$2.37	31	.47%	31	\$11.12	51	.73%	51	\$17.26
12	.25%	12	\$5.91	32	.65%	32	\$15.37	52	2.77%	52	\$65.51
13	3.21%	13	\$75.92	33	1.89%	33	\$44.70	53	.02%	53	\$.47
14	.49%	14	\$11.59	34	1.19%	34	\$28.14	54	2.60%	54	\$61.49
15	2.66%	15	\$62.91	35	.66%	35	\$15.61	55	.65%	55	\$15.37
16	3.67%	16	\$86.80	36	.92%	36	\$21.76	56	2.57%	56	\$60.78
17	2.17%	17	\$51.32	37	1.53%	37	\$36.18	57	1.00%	57	\$23.65
18	2.63%	18	\$62.20	38	1.04%	38	\$24.60	58	.62%	58	\$14.66
19	4.14%	19	\$97.91	39	.18%	39	\$4.26	59	3.66%	59	\$86.56
20	1.01%	20	\$23.89	40	1.78%	40	\$42.10	60	1.60%	60	\$37.84

Lesson 94

1	161.85	6	105.05	11	287.79	16	167.29	21	13.42%
2	346.91	7	329.27	12	168.73	17	145.04	22	41.56%
3	310.93	8	290.02	13	191.96	18	322.19	23	6.49%
4	183.80	9	116.01	14	151.27	19	219.83	24	1.73%
5	239.10	10	190.79	15	338.90	20	376.96	25	3.90%
26	1.73%	31	14.06%	36	2.08%	Reciprocal, problems 21-30—.00008658 Reciprocal, problems 31-40—.000069994			
27	4.76%	32	47.39%	37	1.56%				
28	19.05%	33	4.17%	38	4.17%				
29	6.06%	34	1.56%	39	5.21%				
30	1.30%	35	15.63%	40	4.17%				

Examination 5—See page 40**Lesson 96**

1	.151617	6	24.156	11	.085929	16	.015015
2	.011669	7	.151223	12	356.468	17	1403.8
3	1.65614	8	.0452	13	.007608	18	7.09729
4	.000429	9	156.640	14	88.704	19	.07559
5	.010347	10	2.55466	15	.002639	20	.000947

Lesson 97

1	320.97	6	417.75
2	217.57	7	544.5
3	271.78	8	352.94
4	345.73	9	259.25
5	281.77	10	379.88 or 379.87, depending upon the method used.

Lesson 98

1	307.44	6	383.67	11	340 bu. 33 lb.	16	163 $\frac{7}{8}$	21	539.02
2	236.39	7	372.68	12	336 bu. 51 lb.	17	245 $\frac{1}{8}$	22	69.24
3	262.81	8	381.59	13	162 bu. 18 lb.	18	150	23	460.14
4	273.96	9	335.33	14	334 bu. 37 lb.	19	487 lb. 15 oz.	24	172.70
5	405.69	10	384.48	15	219 bu. 40 lb.	20	341 lb. 6 oz.	25	971.07

Lesson 99

Note: Answers to problems 21, 22, 23 and 25 depend upon the method used.

1	1102.78	6	2544.36	11	46.	16	47.67	21	140.67 or 140.66
2	1026.11	7	2161.83	12	50.67	17	45.58	22	132.17 or 132.16
3	1489.54	8	2329.98	13	56.25	18	51.58	23	90.17 or 90.16
4	1468.03	9	2566.39	14	47.67	19	44.33	24	149.
5	1722.43	10	2229.69	15	51.25	20	54.	25	47.42 or 47.41

Lesson 100

1	3698.96	6	2715.53	11	50.58	16	45.92	21	42.5
2	3444.54	7	3568.90	12	45.33	17	50.5	22	158.25
3	2769.63	8	4156.87	13	49.58	18	54.58	23	82.58
4	2927.07	9	3208.02	14	50.42	19	44.42	24	316.
5	3472.09	10	4274.09	15	49.5	20	44.67	25	196.33

Lesson 101

1	\$1338.75	8	\$33.50	15	\$273.42
2	\$64.01	9	\$3.34	16	\$394.28
3	\$201.88	10	\$15.16	17	\$132.14
4	\$966.85	11	\$16.38	18	\$43.24
5	\$159.50	12	\$32.68	19	.25
6	\$332.70	13	\$77.96	20	\$124.40
7	\$44.06	14	\$26.83		

Detail for Problem 17

1	54.00
2	7.50
3	32.85
4	19.13
5	.69
6	7.50
7	9.00
8	1.47
	132.14

Detail for Problem 18

Glue	8.92
Stoppers	4.06
Sponges	30.26
	43.24

Lesson 102

1	6750.98	6	4832.15	11	259.	16	661.44	21	24.40
2	5610.66	7	7141.80	12	385.53	17	219.23	22	123.51
3	4709.08	8	1858.51	13	783.74	18	162.92	23	331.80
4	4960.58	9	5151.01	14	4770.	19	16.94	24	325.44
5	5697.56	10	6950.14	15	1784.16	20	52.24	25	33.68
26	156.69	31	36.62	36	2.44	41	28.82	46	387.00
27	42.92	32	14.98	37	1.79	42	140.14	47	1093.65
28	1.08	33	82.33	38	6.08	43	46.13	48	288.90
29	23.42	34	179.73	39	96.16	44	25.81	49	127.11
30	20.75	35	4.36	40	25.45	45	522.50	50	2154.50

Lesson 103

1	\$4.20	6	\$1.09	11	\$12.41	16	\$1.22	21	\$3.96
2	\$4.86	7	\$12.33	12	\$1.93	17	\$10.04	22	\$3.54
3	\$7.91	8	\$.57	13	\$1.53	18	\$1.83	23	\$1.06
4	\$6.81	9	\$.93	14	\$6.08	19	\$10.06	24	\$6.00
5	\$1.51	10	\$1.25	15	\$1.03	20	\$15.53	25	\$6.86
26	\$1.73	31	\$46.48						
27	\$3.06	32	\$12.55						
28	\$8.66	33	\$61.29						
29	\$5.35	34	\$36.22						
30	\$19.64	35	\$162.07						

Lesson 104

1	2392.50	6	2921.19	11	3346.65	16	2307.98	21	1619.28
2	622.33	7	4337.94	12	1668.72	17	2544.09	22	2822.37
3	3455.39	8	2929.84	13	4605.36	18	2711.40	23	3104.70
4	3067.31	9	2274.24	14	1976.45	19	3967.30	24	3458.89
5	1261.28	10	3504.49	15	3582.20	20	3865.57	25	389.95

Detail for Problem 25

1	33.00	3	34.64	5	15.60	7	21.20	9	21.25
2	248.40	4	12.00	6	1.25	8	1.41	10	1.20

Lesson 105

1	55.24	3	21.67	5	6.45	7	274.17	9	31.08
2	109.38	4	28.08	6	5.58	8	112.05	10	54.00
								Total	697.70

Lesson 106

1	26.33	6	128.31	11	.50				
2	116.40	7	4.05	12	.45				
3	372.60	8	11.23	13	.46	Total	729.39		
4	3.02	9	61.42	14	2.53				
5	.80	10	.65	15	.64				

Lesson 107

1	449.50	6	103.50	11	140.00	16	165.00	21	3360.00
2	180.00	7	450.00	12	165.00	17	475.00	22	2850.00
3	490.00	8	187.50	13	351.00	18	6555.00	23	2880.00
4	315.00	9	431.52	14	150.00	19	810.00	24	2880.00
5	200.00	10	240.00	15	137.50	20	600.00	Total	24565.52
C	20972.52								
B	2297.00								
A	696.00								
X	600.00								
Total	24565.52								

Lesson 108

1	10.95	6	23.65	11	2.87	16	132.60	21	97.50	26	121.80
2	32.23	7	839.44	12	9.84	17	271.35	22	6.70	27	595.19
3	52.46	8	.21	13	64.00	18	113.31	23	656.76	28	170.82
4	208.98	9	27.00	14	48.39	19	709.86	24	837.69	29	97.92
5	436.73	10	3.13	15	23.47	20	2215.50	25	86.11	Total	7896.46

Lesson 109

1	\$37.78	6	\$1.67	11	\$2.31	16	\$88.40			
2	\$27.90	7	11.40	12	3.60	17	51.60			
3	2.63	8	15.75	13	3.40	18	305.45			
4	14.63	9	9.36	14	22.19	19	1.53			
5	1.24	10	13.50	15	35.10	20	9.45			

Detail for Problem 1

1	3.14	3	.88	5	13.79	7	3.38	9	7.50
2	5.33	4	1.09	6	1.17	8	1.50		

Lesson 110

1	3766.10	6	5563.02	11	8.10	16	53.40	21	14.45
2	4959.43	7	3824.22	12	7.20	17	139.84	22	18.47
3	5343.39	8	4958.19	13	12.04	18	5.72	23	38.25
4	5576.35	9	3805.61	14	38.68	19	316.25	24	6.50
5	3588.10	10	5740.85	15	300.51	20	93.75	25	26.00
26	11.70	31	1025.00	36	57.75	41	6.72	46	4.05
27	2.31	32	46.25	37	421.66	42	10.40	47	91.65
28	1.95	33	51.60	38	181.30	43	10.19	48	393.25
29	4.40	34	37.44	39	49.40	44	12.32	49	8.74
30	62.00	35	34.02	40	15.85	45	29.14	50	6.12

Examination 6—See page 40

Lesson 111

1	92.05	1	1.94	3	2.73	5	5.06	7	7.44
		2	43.82	4	19.42	6	11.64		
2	466.14	1	5.74	3	21.60	5	24.48	7	287.28
		2	1.23	4	97.68	6	28.13		
3	939.34	1	184.50	3	148.50	5	15.02	7	30.88
		2	412.50	4	31.15	6	101.06	8	15.73
4	463.79	1	60.91	3	95.55	5	72.75	7	27.63
		2	72.15	4	122.69	6	12.11		
5	835.11	1	743.75	3	3.92	5	15.68	7	10.85
		2	5.86	4	1.13	6	51.88	8	2.04

Lesson 112

1	4950.65	6	3025.83	11	202.50	16	22.62	21	399.50
2	7041.67	7	3888.40	12	61.50	17	86.55	22	85.80
3	4670.74	8	3075.49	13	56.25	18	25.11	23	44.25
4	5051.76	9	4950.66	14	200.00	19	20.25	24	45.75
5	4695.27	10	3331.66	15	28.16	20	151.90	25	65.45
26	10.65	31	75.00	36	15.17	41	18.45	46	5.26
27	5.10	32	8.75	37	26.67	42	200.00	47	.61
28	81.88	33	11.50	38	4.17	43	20.72	48	4.38
29	97.38	34	3.83	39	14.03	44	160.95	49	2.38
30	15.20	35	45.50	40	54.00	45	18.06	50	.33

Lesson 113

1	\$1237.50	6	\$30.72	11	\$187.22	Detail for Problem 15			
2	3.93	7	17.82	12	250.33	1	3.62	5	10.01
3	2.85	8	1.96	13	18.58	2	1.01	6	24.05
4	.72	9	45.00	14	14.26	3	4.89	7	63.00
5	1.73	10	.72	15	141.42	4	6.84	8	28.00

Lesson 114

1	7016.77	6	6579.86	11	\$382.33	16	\$27.56	21	\$19.85
2	8090.15	7	7634.87	12	\$54.43	17	\$92.40	22	\$39.88
3	6305.72	8	6201.12	13	\$33.25	18	\$26.91	23	\$11.98
4	6209.35	9	5880.54	14	\$84.65	19	\$4.60	24	\$63.53
5	7501.07	10	7873.20	15	\$3.44	20	\$131.25	25	\$1.14

Lesson 115

1	\$4.20	6	\$10.18	11	\$5.63	16	\$2.73	Detail for Problem 20	
2	27.79	7	593.96	12	10.08	17	3.00	1	6.14
3	3.15	8	37.83	13	6.08	18	10.33	2	45.00
4	3.42	9	4.18	14	19.24	19	20.05	3	82.50
5	6.00	10	172.77	15	36.00	20	156.13	4	14.98
								5	5.47
								6	2.04

Lesson 116

1	7655.11	6	7072.59	11	\$7.49	16	\$4.73	21	\$28.35
2	6087.15	7	5236.32	12	\$7.21	17	\$3.02	22	\$277.88
3	6054.02	8	5350.69	13	\$7.80	18	\$523.82	23	\$8.96
4	6477.90	9	6135.99	14	\$8.20	19	\$122.30	24	\$4.15
5	8067.05	10	7733.63	15	\$4.52	20	\$141.75	25	\$20.31
26	\$12.22	31	\$25.87	36	\$2.05	41	\$40.89	46	\$7.15
27	\$32.63	32	\$94.67	37	\$10.10	42	\$48.90	47	\$33.29
28	\$32.63	33	\$106.26	38	\$19.79	43	\$4.44	48	\$4.17
29	\$66.50	34	\$47.18	39	\$18.67	44	\$175.06	49	\$8.74
30	\$58.34	35	\$2.98	40	\$19.48	45	\$10.25	50	\$14.75

Lesson 117

1	8.43	3	14.95	5	4.97	7	.31	9	185.20
2	27.02	4	3.01	6	.19	8	2.92	10	126.25
								Total	373.25

Lesson 118

1	5901.50	6	5519.92	11	A	\$11.56	F	\$.81
2	7413.54	7	7007.68		B	.77	G	.11
3	6276.41	8	6004.57		C	4.96	H	1.87
4	7313.76	9	6348.75		D	.59		
5	5742.23	10	6003.04		E	1.40		Total: \$22.07

Lesson 119

Item	Labor	Material
1	\$3,108.00	\$
2	3,700.00	
3	333.00	
4	1,170.00	
5	6,060.00	
6	127.20	159.00
7	105.00	210.00
8	1,305.00	3,915.00
9	16.50	77.00
10	502.50	167.50
11	360.00	1,080.00
12	1,183.00	591.50
13	19.50	58.50
14	10,188.00	2,830.00
15	771.00	2,313.00
16	8,280.00	2,300.00
17	47.00	23.50
18	38.00	11.40
19	2,775.00	8,325.00
20	8,680.00	5,425.00
21	429.00	214.50
22	31.50	31.50
23	106.25	42.50
24	5.75	1.15
25	25.00	87.50
26	3.00	9.00
27	.80	.80
28	162.00	
29	76.50	
30	2,347.50	
	51,956.00	27,873.35

120

Item	Labor	Material
31	\$ 957.00	\$
32	4,250.00	
33	120.00	
34	446.10	
35	100.25	2,005.00
36	130.00	
37	50.00	10.00
38	8.00	3.20
39	300.00	
40	45.00	120.00
41	13.00	39.00
42	50.50	50.50
43	8,250.00	5,445.00
44	240.00	240.00
45	10,800.00	10,260.00
46	4,050.00	2,632.50
47	550.00	363.00
48	1,040.00	1,430.00
49		111.38
50	43.00	86.00
51	3.75	.75
52	1,740.00	
53	19.60	19.60
54	72.50	435.00
55	223.10	1,115.50
56	25.00	225.00
57	170.00	255.00
58	16.50	16.50
59	6,836.25	
60	840.00	
	41,389.55	24,862.93

Forward 51,956.00; 27,873.35

Grand Total: \$93,345.55

Grand Total: \$52,736.28

Lesson 121

1	\$7.75	4	\$7.38	7	\$59.87
2	\$6.60	5	\$15.08	8	\$48.57
3	\$21.90	6	\$24.96	9	\$514.50
				10	\$774.43

Detail for Problem 10

1	67.00	5	81.00
2	52.47	6	10.10
3	477.44	7	16.43
4	8.79	8	61.20

Lesson 122

1	3742.24	6	5015.78	11	6.53	16	31.74	21	65.28
2	3649.00	7	5618.51	12	22.90	17	39.76	22	54.25
3	3115.17	8	4134.19	13	22.14	18	142.35	23	93.84
4	3208.46	9	3767.03	14	131.66	19	8.37	24	19.79
5	3645.52	10	3947.41	15	32.55	20	36.08	25	18.14
26	18.90	31	62.27	36	54.16	41	72.35	46	21.19
27	19.84	32	54.90	37	45.43	42	11.50	47	3.70
28	6.40	33	17.12	38	117.00	43	43.50	48	8.97
29	45.24	34	116.00	39	12.44	44	99.84	49	27.93
30	155.40	35	27.13	40	7.22	45	17.83	50	59.04

Lesson 123

1	110.83	6	22.08	11	312.34
2	201.45	7	148.44	12	114.80
3	68.43	8	127.40	13	181.48
4	54.97	9	206.38	14	238.88
5	159.30	10	106.67	15	128.09

Detail for Problem 15

1	30.13
2	51.39
3	46.57
	<hr/> 128.09

Lesson 124

1	2627.13	6	3206.70	11	53.60	16	75.60	21	76.44
2	3275.40	7	2938.95	12	59.25	17	200.90	22	135.71
3	4148.71	8	2827.75	13	181.48	18	248.55	23	58.81
4	3303.22	9	2750.85	14	219.45	19	221.87	24	13.36
5	2868.65	10	4701.64	15	152.88	20	28.45	25	202.09

Examination 7—See page 40**Lesson 125**

1	\$26.10	6	\$43.94	11	\$12.62	16	\$5.95
2	23.15	7	35.15	12	2.23	17	5.10
3	28.75	8	33.25	13	13.64	18	6.86
4	11.25	9	30.48	14	14.69	19	6.75
5	33.00	10	26.46	15	24.44	20	6.97

Payroll Question: 5 119.45 10 143.89

1	153.60	6	78.13
2	85.93	7	177.59
3	126.25	8	138.00
4	164.14	9	153.75

Lesson 126

1	3025.80	6	4178.71	11	\$24.75	16	\$27.50	21	\$39.00
2	3432.22	7	4719.56	12	\$27.00	17	\$23.75	22	\$42.63
3	3733.09	8	4748.88	13	\$22.31	18	\$18.00	23	\$5.20
4	3623.39	9	4933.59	14	\$27.31	19	\$26.56	24	\$5.18
5	4500.76	10	5104.47	15	\$22.50	20	\$31.25	25	\$4.16
26	\$5.66	31	\$2.81	36	\$6.56	41	\$10.80	46	\$6.09
27	\$6.62	32	\$4.13	37	\$4.48	42	\$8.53	47	\$5.14
28	\$7.60	33	\$2.59	38	\$5.22	43	\$8.40	48	\$6.73
29	\$7.00	34	\$3.48	39	\$7.01	44	\$4.79	49	\$6.72
30	\$4.60	35	\$6.23	40	\$9.38	45	\$5.39	50	\$6.36

Lesson 128

1	6273.13	6	7438.43	11	\$31.12
2	6999.55	7	6385.18	12	\$27.73
3	7601.50	8	7195.26		
4	7544.47	9	6225.44		
5	6905.20	10	7046.44		

Detail of Hours

	11	12
Monday	8.5	8.5
Tuesday	9.0	7.5
Wednesday	8.0	9.0
Thursday	8.5	8.7
Friday	8.7	8.7
Saturday	5.0	5.0
	<hr/> 47.7	<hr/> 47.4

Lesson 129

1	\$7.02	6	\$6.92	11	\$6.14	16	\$7.80
2	\$6.34	7	\$7.22	12	\$7.80	17	\$6.73
3	\$8.00	8	\$7.61	13	\$7.61	18	\$7.12
4	\$6.53	9	\$6.24	14	\$6.83	19	\$7.51
5	\$5.53	10	\$7.12	15	\$7.22	20	\$6.83

Lesson 130

1	2094.39	6	4694.22	11	\$6.32	16	\$6.94	21	\$7.96
2	3579.91	7	3230.98	12	\$6.22	17	\$6.83	22	\$6.12
3	5414.44	8	4586.83	13	\$6.53	18	\$6.12	23	\$6.94
4	3868.09	9	3838.27	14	\$6.83	19	\$7.04	24	\$8.26
5	3445.19	10	3415.45	15	\$8.16	20	\$7.45	25	\$6.43

Lesson 131

Item	Straight Time Amount \$ Cts.	Overtime Amount \$ Cts.	Total \$ Cts.	Item	Straight Time Amount \$ Cts.	Overtime Amount \$ Cts.	Total \$ Cts.
1	6.64	4.77		8	79.68	51.05	130.73
1	73.92	19.73	105.06	9	6.64		6.64
2	43.12	26.66		10	86.24	36.38	122.62
2	33.20	.52	103.50	11	61.60	15.50	77.10
3	99.60	11.52	111.12	12	49.28	12.42	
4	86.24	4.43	90.67	12	73.04	15.56	150.30
5	73.92	8.18	82.10	13	55.44	9.82	65.26
6	92.40	54.86	147.26	14	66.40	9.65	76.05
7	18.48	.48		15	46.48	4.77	
7	73.04	14.42	106.42	15	36.96	3.18	91.39
				Total	1162.32	303.90	1466.22

Lesson 132

1	1574.03	6	\$17.33	11	\$32.43
2	1623.84	7	\$36.00	12	\$30.14
3	1733.57	8	\$28.54	13	\$30.62
4	1192.38	9	\$41.93	14	\$39.69
5	1546.51	10	\$40.78	15	\$32.81

Lesson 133

1	3220.24	6	2551.13	11	\$47.95	16	\$37.50	21	\$31.97
2	2453.96	7	2725.09	12	\$39.20	17	\$31.00	22	\$45.49
3	3718.32	8	2905.87	13	\$22.80	18	\$24.40	23	\$31.37
4	2475.74	9	4002.69	14	\$44.00	19	\$41.40	24	\$28.36
5	3098.48	10	4368.29	15	\$37.70	20	\$48.48	25	\$42.58

Lesson 134

				Total Hours	Job Costs		
1	974.57	6	977.26	11	23	Frts. Car Reprs.	14.95
2	1068.19	7	902.36		25	S. O. 1625	16.25
3	1070.66	8	926.44		12	Shop Expns.	7.80
4	1130.91	9	1018.72		16	Wk. Eq. Reprs.	10.40
5	1043.46	10	846.78		19	Loco. Reprs.	12.35
					95	Totals	61.75

Lesson 135

1	\$728.10	6	\$10.73	11	\$5.23	16	\$181.23	21	\$2.33
2	\$371.25	7	\$24.11	12	\$75.32	17	\$25.58	22	\$1.98
3	\$3.40	8	\$6.16	13	\$305.43	18	\$54.95	23	\$3.21
4	\$119.63	9	\$151.03	14	\$26.43	19	\$5.42	24	\$120.18
5	\$15.32	10	\$102.03	15	\$317.18	20	\$112.13	25	\$315.70

Detail for Problem 1

1	30.20	3	93.64	5	31.79	7	8.80	9	123.74
2	24.32	4	164.10	6	15.75	8	153.14	10	82.62

Lesson 136

1	4548.53	6	4365.64	11	\$40.69	16	\$6.45	21	\$11.62
2	4557.58	7	4299.20	12	22.59	17	46.38	22	9.97
3	4268.39	8	2726.37	13	226.63	18	353.83	23	210.98
4	5942.79	9	3249.96	14	212.19	19	5.11	24	1.63
5	4500.02	10	3477.17	15	142.66	20	22.52	25	541.36
26	\$10.25	31	\$523.88	36	\$6.58	41	\$146.52	46	\$18.77
27	157.41	32	604.90	37	4.53	42	77.66	47	16.19
28	30.71	33	152.10	38	4.04	43	185.63	48	326.00
29	101.23	34	398.95	39	176.48	44	302.67	49	17.34
30	361.58	35	215.18	40	11.16	45	22.07	50	8.56

Lesson 137

1	1098.99	2	61.38	3	530.37	4	411.35	5	732.18
								Total	2834.27

Lesson 138

1	6616.77	4	8208.90	7	4343.30	10	7076.40
2	5920.69	5	8779.74	8	3854.44	11	.08
3	6696.07	6	6045.09	9	6666.02	12	.08

Lesson 139

1	2565.04	3	443.65	5	617.39	7	2207.31	9	2935.41
2	497.83	4	2713.54	6	2129.78	8	561.08	10	746.57
			Total Cost per Head		Revenue per Head		Profit and Loss in money		Per Cent of Profit or Loss
11			\$80.22		\$81.86		\$1.64 Profit		2.003%
12			\$81.41		\$83.06		\$1.65 Profit		1.99%
13			\$91.77		\$93.06		\$1.29 Profit		1.39%
14			\$102.49		\$103.51		\$1.02 Profit		.99%
15			\$114.50		\$113.80		\$.70 Loss		.62%
16			\$107.54		\$107.48		\$.06 Loss		.06%
17			\$82.70		\$83.83		\$1.13 Profit		1.35%
18			\$78.18		\$80.70		\$2.52 Profit		3.12%
19			\$79.42		\$80.52		\$1.10 Profit		1.37%
20			\$72.71		\$74.66		\$1.95 Profit		2.61%
21			\$73.95		\$75.55		\$1.60 Profit		2.12%

		On Cap. Stock	On Invest.	On Sales
22		11.75	8.60	2.82
23		10.23	7.23	2.23
24		11.00	8.17	2.75
25		12.33	8.89	2.31
26		12.60	8.75	2.22
27		18.78	12.56	2.82
28		27.29	16.93	3.56
29		46.20	25.61	3.96
30		21.16	13.23	1.76

Lesson 140

1	3386.79	6	1547.98	11	2201.28	Detail for Problem 15			
2	574.33	7	2366.89	12	560.42	1	5.18	5	2.70
3	1810.63	8	1727.03	13	1776.52	2	5.36	6	.96
4	1122.26	9	1691.32	14	942.89	3	2.10	7	5.60
5	2056.18	10	1352.04	15	\$30.43	4	.48	8	3.40
								9	4.65

Lesson 141

1	\$170.24	6	\$234.63	11	\$512.72	16	\$558.25	21	\$43.79
2	\$60.15	7	\$24.64	12	\$2223.69	17	\$105.40		
3	\$8.87	8	\$105.84	13	\$17.92	18	\$675.50		
4	\$28.86	9	\$393.98	14	\$52.16	19	\$146.15		
5	\$27.12	10	\$335.40	15	\$31.36	20	\$150.36		

Lesson 142

1	5728.59	6	7681.16	11	\$5.16	16	\$24.74	21	\$35.36
2	5597.56	7	7470.61	12	\$10.39	17	\$14.75	22	\$64.68
3	5882.09	8	5850.94	13	\$28.81	18	\$31.95	23	\$89.79
4	4558.50	9	4841.40	14	\$80.57	19	\$38.53	24	\$117.94
5	6389.35	10	6318.03	15	\$151.94	20	\$48.28	25	\$182.12
26	\$13.60	31	\$521.40	36	\$378.72	41	\$1915.40	46	\$233.60
27	\$21.92	32	\$174.42	37	\$18.64	42	\$411.61	47	\$416.50
28	\$39.60	33	\$145.14	38	\$1065.74	43	\$355.25	48	\$837.00
29	\$11.25	34	\$1913.60	39	\$2331.72	44	\$551.00	49	\$78.72
30	\$55.20	35	\$590.99	40	\$311.85	45	\$161.50	50	\$39.68

Lesson 143

1	\$57.67	6	\$2.85	11	\$8.19	16	\$5.37
2	\$3.60	7	\$4.70	12	\$4.41	17	\$10.58
3	\$2.24	8	\$8.72	13	\$7.49	18	\$4.40
4	\$6.05	9	\$8.89	14	\$11.24	19	\$3.96
5	\$14.20	10	\$5.23	15	\$6.22	20	\$4.46

Lesson 144

1	5652.25	6	6050.33	11	\$4.59	16	\$8.08	21	\$4.98
2	3976.44	7	6165.99	12	\$10.38	17	\$5.99	22	\$3.19
3	5007.33	8	6620.22	13	\$4.18	18	\$5.83	23	\$4.35
4	5845.55	9	5255.86	14	\$3.42	19	\$9.86	24	\$3.89
5	7019.13	10	6371.68	15	\$6.24	20	\$4.70	25	\$8.06
26	\$7.64	31	\$2.81	36	\$3.57	41	\$4.25	46	\$5.58
27	\$12.67	32	\$7.76	37	\$3.48	42	\$1.85	47	\$12.54
28	\$6.94	33	\$6.00	38	\$15.68	43	\$5.51	48	\$9.32
29	\$8.20	34	\$6.90	39	\$5.39	44	\$13.65	49	\$5.19
30	\$10.32	35	\$8.93	40	\$1.80	45	\$3.23	50	\$8.59

Lesson 145 (b)

A											
1	\$46.04	6	\$40.90	11	\$36.71	16	\$55.37	21	\$44.75	26	\$68.22
2	\$44.55	7	\$52.23	12	\$59.87	17	\$55.36	22	\$34.25	27	\$52.72
3	\$35.63	8	\$53.66			18	\$49.80	23	\$50.06	28	\$56.55
4	\$49.42	9	\$45.33	14	\$66.37	19	\$51.37	24	\$39.06	29	\$44.62
5	\$52.01	10	\$55.93	15	\$55.35	20	\$49.42	25	\$47.04		

B											
1	Quan. 39	Amt. \$ 15.60	6	Quan. 11	Amt. \$ 7.04	11	Quan. 87	Amt. \$ 8.70	16	Quan. 34	Amt. \$6.12
2	6721	\$940.94	7	7	\$ 2.24	12	31	\$7.75	17	25	\$2.50
3	1646	\$131.68	8	284	\$45.44	13	10	\$1.50	18	105 Short;	\$5.25
4	882	\$141.12	9	70	\$6.30	14	149	\$37.25	19	47 Over;	\$2.35
5	279	\$25.11	10	10	\$2.00	15	56	\$8.40	Total 1392.59		

Lesson 146

1	2868.58	3	4688.73	5	2556.21	7	2875.58	9	4806.57
2	3524.70	4	3616.39	6	4312.02	8	2678.99	10	4036.11
								11	Short \$19.07

Lesson 147

1	.45	6	.36	11	.45	16	.60
2	.60	7	.36	12	.60	17	.70
3	.65	8	.70	13	.54		
4	.50	9	.30	14	.40	Total	9.51
5	.90	10	.60	15	.80		

Lesson 148

Section a

Route 1	\$857.99	Route 6	\$527.65	Route 11	\$550.16	Route 16	\$866.45	Route 21	\$770.03
2	\$664.78	7	\$1012.40	12	\$685.49	17	\$768.00	22	\$740.12
3	\$643.11	8	\$723.36	13	\$881.34	18	\$854.85	23	\$927.73
4	\$1066.58	9	\$623.21	14	\$957.76	19	\$778.68	24	\$704.02
5	\$600.03	10	\$543.33	15	\$807.58	20	\$903.18	25	\$592.68

Section b

	Weekly Total	Total to Date		Weekly Total	Total to Date
1	1478.50	11823.82	6	27.27	500.51
2	366.99	3612.66	7	121.33	1337.68
3	54.25	445.50	8	2168.02	
4	107.68	1077.18	9		16882.49
5	12.00	253.16	10		19050.51

Lesson 149 Reciprocal .00005351

1	49.12%	6	1.15%	11	.66%	16	1.19%	21	.71%
2	2.87%	7	.65%	12	.65%	17	.60%	22	1.12%
3	2.34%	8	1.12%	13	1.24%	18	1.07%	23	1.72%
4	1.25%	9	.70%	14	1.07%	19	1.72%	24	7.86%
5	.60%	10	1.20%	15	.90%	20	1.15%	25	.47%
26	.65%	31	1.15%	36	.36%				
27	1.89%	32	1.85%	37	.57%				
28	.71%	33	1.12%	38	4.66%				
29	.65%	34	1.66%						
30	.80%	35	.81%						

Lesson 150

1	\$7198.15	6	\$35298.63	11	\$5156.37	16	\$4221.99	21	\$761.34
2	\$2007.18	7	\$14603.94	12	\$8409.38	17	\$692.13	22	\$2699.31
3	\$2076.39	8	\$6125.35	13	\$1003.59	18	\$128805.39	23	\$4464.24
4	\$3322.22	9	\$1799.54	14	\$1176.62	19	\$5986.92	24	\$3391.44
5	\$2560.88	10	\$5813.89	15	\$2803.13	20	\$3079.98	25	\$449.88
26	\$1591.90	31	\$3287.62	Total: \$291455.94					
27	\$7475.00	32	\$138.43						
28	\$13219.68	33	\$1799.54						
29	\$1488.08	34	\$657.52						
30	\$2906.95	35	\$4983.34						

Lesson 151

1	3926.37	6	6225.31	11	\$1501.95	16	\$292.64	21	\$680.05
2	3494.94	7	4984.17	12	\$1139.91	17	\$2113.71	22	\$1128.67
3	3034.54	8	5145.06	13	\$655.56	18	\$892.08	23	\$507.97
4	5888.27	9	3562.18	14	1988.55	19	\$601.84	24	\$2444.96
5	5953.15	10	5179.71	15	\$1811.48	20	\$1260.17	25	\$2182.05
26	\$439.33	31	\$236.56	36	\$794.07	41	\$516.25	46	\$359.25
27	\$627.23	32	\$539.24	37	\$1042.04	42	\$360.45	47	\$261.74
28	\$1071.36	33	\$836.18	38	\$951.51	43	\$683.55	48	\$333.98
29	\$821.12	34	\$1180.29	39	\$48.33	44	\$256.10	49	\$2124.65
30	\$356.16	35	\$29.56	40	\$473.22	45	\$326.71	50	\$1181.94

Lesson 152

1	5826.67	6	6856.23	11	\$507.80	16	\$440.58	21	\$218.64
2	3780.39	7	3766.77	12	\$832.20	17	\$566.44	22	\$250.92
3	5020.00	8	5731.46	13	\$437.25	18	\$217.88	23	\$454.32
4	5254.47	9	5004.53	14	\$1292.95	19	\$1000.34	24	\$807.52
5	6468.35	10	5764.39	15	\$1958.63	20	\$1119.14	25	\$883.75
26	\$22.85	31	\$55.81	36	\$246.50	41	\$497.17	46	\$1653.80
27	\$424.80	32	\$214.44	37	\$1269.45	42	\$153.63	47	\$2660.63
28	\$558.78	33	\$489.54	38	\$694.72	43	\$256.10	48	\$635.74
29	\$344.14	34	\$543.22	39	\$2085.02	44	\$286.03	49	\$4447.82
30	\$235.13	35	\$750.15	40	\$1509.18	45	\$355.40	50	\$575.12

Lesson 153

1	301.45	6	\$503.42	11	\$622.77				
2	215	7	\$152.48	12	\$227.98 or \$227.99 depending upon the method used.				
3	344.03	8	\$257.61	13	\$163.53				
4	340.45	9	.82	14	\$319.53				
5	274.98	10	.60	15	\$175.90				

Lesson 154

1	5685.57	6	5183.05	11	2787 Bu. 54 lbs.
2	5566.74	7	5694.75	12	407 Bu. 4 lbs.
3	5311.66	8	8419.89	13	446 Bu. 12 lbs.
4	6966.94	9	4627.32	14	435 Bu. 7 lbs.
5	5201.47	10	4989.04	15	333 Bu. 34 lbs.

Lesson 155

1	\$599.02	6	\$388.20	11	\$560.21	16	\$71.22
2	\$229.74	7	\$124.26	12	\$1195.13	17	\$532.52
3	\$2233.77	8	\$1759.89	13	\$204.93	18	\$133.20
4	\$228.20	9	\$1033.84	14	\$538.00	19	388904 lbs.
5	\$1424.81	10	\$225.86	15	\$24.69	20	\$11507.49

Lesson 156

1	\$66.63	6	\$17.78	11	\$99.32	16	\$59.18
2	\$214.42	7	\$10.74	12	\$16.15	17	\$84.74
3	\$141.01	8	\$493.38	13	\$27.16	18	\$94.10
4	\$24.79	9	\$14.02	14	\$22.36	19	\$39.61
5	\$23.96	10	\$20.40	15	\$20.51	20	\$31.87

Examination 8—See page 40**Lesson 157**

1	3056.40	6	2347.02	11	\$917.54	16	\$773.86	21	\$816.51
2	3332.18	7	3075.17	12	\$489.33	17	\$537.17	22	\$614.42
3	4852.80	8	3241.06	13	\$420.67	18	\$759.52	23	\$1742.75
4	3156.53	9	5853.49	14	\$1315.07	19	\$474.71	24	\$1407.55
5	2985.44	10	3644.49	15	\$1599.57	20	\$1171.38	25	\$573.28

Lesson 158

1	73.63	6	58.96	11	132.58	Gross	1918.06
2	168.25	7	28.57	12	142.09	Less freight	30.81
3	136.93	8	52.64	13	142.30	Total	1887.25
4	60.84	9	469.95	14	190.10		
5	37.91	10	223.31				

Lesson 159

1	4304.03	6	3408.65	11	\$150.23	16	\$42.04	21	\$176.16
2	2966.54	7	3464.03	12	\$18.52	17	\$21.07	22	\$175.93
3	4441.04	8	3529.56	13	\$15.75	18	\$28.41	23	\$120.78
4	4259.43	9	4419.48	14	\$4.48	19	\$10.34	24	\$73.19
5	4660.44	10	5059.74	15	\$140.14	20	\$9.15	25	\$397.57

Lesson 160

1	5154.96	6	4439.04	11	\$15.62	16	\$191.26	21	\$110.46
2	3967.67	7	4892.77	12	\$111.28	17	\$19.70	22	\$227.08
3	2009.41	8	3069.98	13	\$37.15	18	\$665.16	23	\$233.90
4	3949.50	9	4349.29	14	\$100.96	19	\$16.97	24	\$1081.70
5	3974.71	10	4355.40	15	\$85.96	20	\$2.46	25	\$643.05

Lesson 161

1	\$55.99	6	\$.52	11	\$27.58
2	\$61.37	7	\$2.13	12	\$30.24
3	\$112.52	8	\$7.64	13	\$14.84
4	\$1.51	9	\$72.92	14	\$8.42
5	\$5.17	10	\$35.29	15	\$1130.17

Detail for Problem 15

	Total Weight	Value	Total Weight	Value	
1	152.578	5.95	4	795.5	
2	3682.25	196.26	5	2600.52	
3	422.4	43.93	6	9315.0	
				Freight allowance	\$22.06
Total weight				16968.248	

Lesson 162

1	2417.30	6	4945.71	11	\$17.98	16	\$26.54	21	\$25.80
2	3090.26	7	2135.74	12	\$94.07	17	\$28.81	22	\$14.00
3	2781.23	8	3686.67	13	\$55.21	18	\$61.25	23	\$134.15
4	2742.31	9	2940.88	14	\$9.39	19	\$28.47	24	\$33.04
5	3326.80	10	4490.09	15	\$19.01	20	\$27.85	25	\$17.82

Lesson 164

A	17.12	C	41.61	E	20.85	G	25.84	Total	290.45
B	16.48	D	43.82	F	26.60	H	98.13		

Lesson 165

1	\$761.30	6	\$41.67; 36.00%
2	\$110.89	7	\$60.00; 40.00%
3	\$1452.05	8	\$72.96; 41.50%
4	\$1595.55	9	\$33.42; 39.50%
5	\$109.62	10	\$47.79; 38.00%

Lesson 166

1	32.06%	6	44.08%	11	34.54%	16	29.32%	21	4.85%
2	31.62%	7	31.80%	12	25.62%	17	27.48%	22	15.19%
3	29.43%	8	25.41%	13	26.28%	18	25.35%	23	17.26%
4	21.28%	9	26.76%	14	30.65%	19	29.61%	24	44.32%
5	35.68%	10	28.05%	15	28.01%	20	30.26%	25	14.81%
26	40.41%	31	2.94%	36	6.16%				
27	2.93%	32	17.60%	37	12.79%				
28	7.04%	33	1.97%	38	11.11%				
29	7.59%	34	5.87%	39	3.21%				
30	4.79%	35	1.84%	40	18.41%				

Lesson 167

1	\$20.40	3	\$1.40	5	\$14.79	7	\$11.90	9	\$2.43
2	\$10.83	4	\$5.91	6	\$47.95	8	\$.89	10	\$17.53

Lesson 168

Part (a)									
1	\$61.83	6	\$64.65	11	\$13.52	16	\$57.10	21	\$29.85
2	\$49.82	7	\$180.71	12	\$86.46	17	\$52.60	22	\$60.16
3	\$49.35	8	\$112.72	13	\$54.23	18	\$53.72	23	\$49.27
4	\$46.55	9	\$46.40	14	\$32.04	19	\$61.94	24	\$104.06
5	\$113.41	10	\$65.46	15	\$79.05	20	\$37.00	25	\$12.44
26	\$107.06	31	\$73.56	36	\$50.22				
27	\$148.78	32	\$94.02	37	\$123.92				
28	\$67.17	33	\$52.53	38	\$79.64				
29	\$64.84	34	\$104.87	39	\$43.43				
30	\$42.28	35	\$180.67	40	\$22.61				

Part (b)

DESCRIPTIONS	SALES			Less Returns	Net Sales
	Cash	Charge	C. O. D.		
Dep't 1 Totals	409.72	323.71	122.85	65.38	790.90
Dep't 2 Totals	228.35	260.95	76.20	37.84	527.66
Dep't 3 Totals	288.72	258.52	180.97	42.30	685.91
Dep't 4 Totals	437.67	302.15	110.45	24.80	825.47
Grand Totals	1364.46	1145.33	490.47	170.32	2829.94

Lesson 169

	C	D	G	H	I	J	K	L
1	14506.84	40.00%		568.10			21420.69	35701.15
2	57.20	38.99%		978.85				
3	22.25	41.01%		1201.92				
4	92.85	38.53%		615.90				
5	866.45	31.97%		1303.10				
6	137.44							
7	1176.19	33.87%	1.66%	4667.87				
8	15683.03	39.46%	1.66%	4667.87	1764.44	38.44	21233.79	35073.98

Lesson 170 Reciprocal .0000069823

	%	Exp.		%	Exp.		%	Exp.		%	Exp.
1	1.45	\$1.55	6	.73	\$.78	11	3.18	\$3.40	16	.28	\$.30
2	1.37	\$1.47	7	1.31	\$1.40	12	2.6	\$2.78	17	1.46	\$1.56
3	3.08	\$3.30	8	.57	\$.61	13	.95	\$1.02	18	1.23	\$1.32
4	4.85	\$5.19	9	.49	\$.52	14	2.07	\$2.22	19	2.04	\$2.18
5	2.16	\$2.31	10	5.73	\$6.13	15	.79	\$.85	20	.62	\$.66
26	1.08	\$1.16	31	2.91	\$3.11	Total average stock \$143220					
27	4.47	\$4.78	32	1.1	\$1.18						
28	.94	\$1.01	33	1.96	\$2.10						
29	9.94	\$10.64	34	2.38	\$2.55						
30	1.27	\$1.36	35	5.18	\$5.54						

Lesson 171

1	\$6.41	6	\$4.82	11	\$18.55	16	\$3.23	21	\$3.50
2	\$52.28	7	\$18.96	12	\$4.91	17	\$11.59	22	\$9.42
3	\$17.99	8	\$1.93	13	\$4.60	18	\$12.25	23	\$22.70
4	\$18.43	9	\$5.66	14	\$4.77	19	\$2.18	24	\$1.27
5	\$41.61	10	\$13.78	15	\$4.77	20	\$5.15	25	\$2.34

Lesson 172

1	5429.42	6	6367.40	11	\$3.50	16	\$9.25	21	\$17.86
2	7021.03	7	5093.08	12	\$11.12	17	\$59.45	22	\$.79
3	7189.48	8	5805.74	13	\$12.52	18	\$10.74	23	\$6.72
4	7454.72	9	5571.60	14	\$7.17	19	\$6.95	24	\$.30
5	6199.37	10	5602.89	15	\$1.62	20	\$9.96	25	\$.39
26	\$19.13	31	\$1.10	36	\$51.79	41	\$.75	46	\$15.03
27	\$26.44	32	\$19.67	37	\$42.34	42	\$12.91	47	\$8.04
28	\$23.39	33	\$3.32	38	\$2.78	43	\$45.57	48	\$3.40
29	\$9.82	34	\$1.67	39	\$13.32	44	\$1.95	49	\$5.86
30	\$8.39	35	\$5.10	40	\$7.02	45	\$8.72	50	\$31.18

Lesson 173

1	\$1.92	6	\$9.28	11	\$1.87	16	\$7.65	21	\$9.76
2	\$4.55	7	\$15.16	12	\$8.90	17	\$3.11	22	\$6.53
3	\$5.44	8	\$5.52	13	\$14.66	18	\$3.03	23	\$3.86
4	\$2.22	9	\$3.89	14	\$4.46	19	\$3.02	24	\$14.62
5	\$4.45	10	\$10.04	15	\$16.53	20	\$10.58	25	\$14.52
26	\$1.33								
27	\$8.63								
28	\$12.95								
29	\$24.37								
30	\$11.15								

Lesson 174

1	\$3.04	6	\$6.58	11	\$2.74	16	\$3.56	21	\$18.59
2	\$6.97	7	\$8.05	12	\$2.95	17	\$5.34	22	\$10.81
3	\$2.24	8	\$17.27	13	\$8.21	18	\$12.32	23	\$7.58
4	\$1.44	9	\$22.49	14	\$4.44	19	\$10.60	24	\$4.41
5	\$11.79	10	\$5.44	15	\$17.22	20	\$4.76	25	\$21.23
26	\$8.40								
27	\$15.43								
28	\$15.60								
29	\$6.87								
30	\$22.56								

Lesson 176

1	5265.31	6	3534.40	11	\$8.06	Aggregate Balances	
2	5885.32	7	4349.31	12	\$14.35	11	\$3225
3	5381.69	8	3787.15	13	\$25.81	12	5740
4	3029.94	9	2572.49	14	\$20.62	13	10325
5	5011.22	10	4380.48			14	8246

Lesson 178

1	\$16523
2	\$3780
3	\$16360

Lesson 179

1	\$5.07
2	\$21.30
3	\$8.70

Lesson 180

1	9629.92	6	10550.40	11	\$4.70	16	\$18.74	21	\$18.77
2	9145.12	7	11435.38	12	\$1.50	17	\$6.49	22	\$19.30
3	11017.44	8	12372.18	13	\$2.62	18	\$2.33	23	\$4.15
4	10420.82	9	10654.00	14	\$2.84	19	\$.70	24	\$3.68
5	11632.75	10	12617.78	15	\$14.66	20	\$6.49	25	\$6.08
26	\$14.66	31	\$3.23	36	\$3.70	41	\$1.07	46	\$3.69
27	\$2.34	32	\$.76	37	\$7.80	42	\$6.03	47	\$2.05
28	\$7.32	33	\$6.87	38	\$7.79	43	\$8.17	48	\$5.14
29	\$12.25	34	\$7.35	39	\$10.98	44	\$3.68	49	\$2.38
30	\$6.87	35	\$3.69	40	\$3.23	45	\$5.54	50	\$10.99

Lesson 181

1	.15	6	.61	11	.89
2	.67	7	.66	12	.40
3	.91	8	.40	13	.60
4	.69	9	.93	14	.10
5	.41	10	.17	15	3.55

Lesson 182 Across:

1	2257.95	6	1353.97	11	1404.88	16	1872.35	21	1624.48
2	1997.29	7	1619.02	12	1564.23	17	1514.10	22	1831.60
3	1629.60	8	1095.83	13	1468.09	18	1184.94	23	1423.95
4	2874.19	9	1373.95	14	2894.28	19	1814.75	24	2438.89
5	3070.20	10	1208.09	15	2982.78	20	2546.19	25	1206.22
26	1570.52	31	1548.56	36	1047.86	41	1218.68	46	1738.08
27	945.50	32	766.70	37	1845.25	42	1371.45	47	663.13
28	1801.38	33	1019.54	38	1671.70	43	2241.44	48	893.10
29	1773.53	34	1918.85	39	1504.85	44	1466.84		
30	984.42	35	1552.60	40	2164.83	45	1734.59	Total	79695.22

Down:	A	12659.75	F	13548.35
	B	13379.27	G	5212.94
	C	9124.49		
	D	16064.90	Total	79695.22
	E	9705.52		

Lesson 183

1	\$35.71	6	\$8.69	11	1179.22	16	2020.73
2	\$94.01	7	\$128.10	12	2138.68	17	414.36
3	\$1384.65	8	\$315.57	13	445.60	18	932.84
4	\$224.10	9	\$1145.70	14	1506.02	19	78.75
5	\$364.50	10	\$518.70	15	1338.60	20	79.53

Lesson 184

1	13626.33	6	\$65.45	11	\$9124.69	16	\$173.70	21	\$3698.54
2	14450.45	7	\$218.99	12	\$76.24	17	\$76.24	22	\$4365.61
3	14622.86	8	\$423.30	13	\$307.13	18	\$433.26	23	\$192.16
4	14947.48	9	\$213.06	14	\$68.88	19	\$321.60	24	\$324.87
5	15931.24	10	\$241.25	15	\$208.03	20	\$19926.00	25	\$94.34

Lesson 185

1	\$66.57	6	\$476.80	11	£25-15-5	16	£27-11-4
2	\$123.98	7	\$363.50	12	£11-13-6	17	£7-5-1
3	\$363.54	8	\$432.10	13	£31-1-1	18	£23-17-4
4	\$276.84	9	\$314.26	14	£22-18-4	19	£30-1-11
5	\$122.77	10	\$75.96	15	£5-5-1	20	£40-19-11

Lesson 186

1	10582.32	6	£179-16	11	1440.68	16	6302.52	21	46.04
2	11500.80	7	£102-14-10	12	2966.10	17	2100.84	22	78.269
3	10568.04	8	£171-7-6	13	14830.51	18	3176.47	23	115.101
4	10943.15	9	£107-1-2	14	593.22	19	1365.55	24	184.162
5	14103.84	10	£154-10-6	15	1271.19	20	2205.88	25	144.567

Lesson 187

1	3372.80	6	3731.49	11	\$466.29
2	3131.39	7	4210.06		
3	3021.23	8	3601.16		
4	3320.44	9	3495.55		
5	3687.32	10	4053.67		

Detail for Problem 11

1	56.69	6	11.73
2	13.18	7	57.02
3	57.45	8	73.13
4	22.25	9	21.69
5	22.25	10	106.13
		11	24.77

Lesson 188

1	8196.47	6	Note: (Below)	11	9960.00
2	9843.66	7	34050.00	12	695.50
3	10794.42	8	9520.00	13	938.00
4	12353.20	9	2991.50	14	402.00
5	11437.73	10	5360.00	15	231.60

Note: Problem "6"

Pound Sterling	French Francs	Lire	Swiss Francs	Pesetas	Milreis	Total
(a) 8961	(a) 674227	(a) 6580	(a) 44478	(a) 1394964	(a) 9786	\$293,409.43
(b) \$43460.85	(b) \$26733.10	(b) \$298.40	(b) \$8602.05	(b) \$213150.50	(b) \$1164.53	

Lesson 189

1	6850.88	6	8819.80	11	12	16	22	21	9
2	8441.56	7	6687.13	12	14	17	21	22	36
3	8274.14	8	7244.11	13	18	18	33	23	14
4	8358.35	9	7852.35	14	28	19	16	24	21
5	9840.19	10	8642.34	15	32	20	59	25	11

Lesson 190

1	4442.49	6	3844.73	11	22	16	28	21	16
2	4348.04	7	5041.51	12	75	17	18	22	19
3	3710.49	8	4545.52	13	54	18	32	23	24
4	3593.76	9	4566.64	14	20	19	8	24	36
5	5074.44	10	2271.50	15	18	20	18	25	21
26	42	31	27	36	8	41	24	46	18
27	12	32	60	37	28	42	41	47	12
28	36	33	31	38	25	43	18	48	11
29	15	34	36	39	9	44	16	49	20
30	9	35	13	40	15	45	21	50	3

Lesson 191

1	7652.77	6	6595.63	11	1716	16	83	21	336
2	6737.58	7	7703.53	12	2688	17	1025	22	1152
3	9232.17	8	10646.48	13	1512	18	984	23	608
4	8129.79	9	5610.30	14	2352	19	504	24	560
5	7651.98	10	9221.41	15	345	20	280	25	45

Lesson 192

1	4339.59	6	6918.66	11	900	16	1008	21	1368
2	4291.89	7	6496.41	12	613	17	952	22	492
3	6324.41	8	6538.94	13	427	18	275	23	1008
4	5727.56	9	5362.07	14	567	19	840	24	2005
5	6765.88	10	7114.08	15	2005	20	293	25	1415
26	4779	31	680	36	349	41	3528	46	666
27	6278	32	270	37	750	42	144	47	304
28	639	33	21	38	30	43	336	48	17
29	100	34	546	39	196	44	1581	49	180
30	469	35	153	40	3348	45	1944	50	756

Lesson 193

1	\$123.92	3	\$99.79	5	\$4.92	7	\$36.47	9	\$69.66
2	\$16.64	4	\$48.19	6	\$75.02	8	\$44.55	10	\$7.67

Lesson 194

1	4651.24	6	7203.13	11	\$115.76	16	\$2272.00	21	\$19.02
2	7066.96	7	6084.09	12	\$160.37	17	\$1211.93	22	\$5.26
3	5439.32	8	5734.87	13	\$71.55	18	\$256.50	23	\$2.39
4	7574.74	9	6972.69	14	\$134.40	19	\$60.48	24	\$.41
5	6085.48	10	5732.29	15	\$145.63	20	\$69.51	25	\$.53
26	\$9.59	31	\$124.20	36	\$3.67	41	\$14.58	46	\$280.60
27	\$18.53	32	\$198.40	37	\$1.74	42	\$25.48	47	\$1736.00
28	\$21.25	33	\$103.66	38	\$.22	43	\$70.93	48	\$160.25
29	\$174.30	34	\$22.60	39	\$.30	44	\$102.00	49	\$96.64
30	\$117.60	35	\$13.15	40	\$11.22	45	\$103.70	50	\$221.09

Lesson 195

1	185.90	6	249.30	11	668.00	16	13.05	21	7.00
2	102.70	7	205.70	12	105.00	17	28.50	22	2.10
3	1249.41	8	296.46	13	175.00	18	31.05	23	525.60
4	16.64	9	265.84	14	5.60	19	2.00	24	5.75
5	266.80	10	244.68	15	3.50	20	.54	25	1.56
26	6.02								
27	29.77								
28	5.15	Total	4712.69						
29	12.25								
30	1.82								

Lesson 196

1	3732.37	6	2307.29	11	\$262.72
2	4071.35	7	4762.40		
3	5288.34	8	5282.88		
4	3681.20	9	3805.05		
5	4357.82	10	3513.16		

Detail for Problem 11			
1	29.75	5	1.20
2	36.00	6	3.84
3	.68	7	174.00
4	7.50	8	9.75

Lesson 197

1	7490.81	6	8021.61	11	\$593.89
2	7753.03	7	8834.18		
3	7327.75	8	7180.93		
4	5632.22	9	8053.11		
5	7700.59	10	7702.01		

Detail for Problem 11			
1	29.75	7	63.02
2	.68	8	18.90
3	3.36	9	130.05
4	9.75	10	24.77
5	15.99	11	62.18
6	174.00	12	61.44

Lesson 198

1	6958.64	6	6894.41	11	\$67.76	16	\$36.00	21	\$153.60
2	6345.31	7	5576.12	12	\$32.34	17	\$13.23	22	\$61.75
3	7901.37	8	7097.82	13	\$6.55	18	\$262.50	23	\$8.29
4	5765.28	9	7814.45	14	\$53.90	19	\$54.90	24	\$22.40
5	7940.31	10	7747.24	15	\$106.64	20	\$72.00	25	\$951.86

Lesson 199

1	3.00	4	8.00	7	174.00	10	10.08	13	3.10
2	84.11	5	2.85	8	170.09	11	21.00		
3	213.80	6	19.20	9	84.00	12	3.84	Total	797.07

Detail for Lesson 199

3	4	5	6	8	10	11	13
211.82	1.20	2.25	7.50	168.17	9.24	13.44	2.40
1.98	.68	.60	4.50	1.92	.84	3.78	.52
	.72		6.00			2.50	.18
	5.40		1.20			1.28	

Lesson 200

1	5628.87	6	8548.99						
2	8144.92	7	6567.00	11	\$1373.45	1	70.40	5	165.00
3	8143.46	8	9684.57			2	48.18	6	30.10
4	7148.11	9	9715.50			3	24.00	7	980.00
5	8753.37	10	9837.06			4	28.77	8	27.00

Detail for Problem 11

1	70.40	5	165.00
2	48.18	6	30.10
3	24.00	7	980.00
4	28.77	8	27.00

Examination 9—See page 40

Lesson 201

1	5913.78	7	4521.89	13	\$8.95	19	\$151.28	25	\$28.22
2	6303.90	8	5020.94	14	\$5.72	20	\$35.36	26	\$23.10
3	5704.37	9	4166.44	15	\$16.43	21	\$52.41	27	\$356.94
4	6078.05	10	5109.66	16	\$50.70	22	\$65.25	28	20%
5	5361.59	11	\$16.87	17	\$57.28	23	\$666.23	29	\$2.58
6	4140.48	12	\$20.43	18	\$25.17	24	\$157.69	30	\$48.13

Lesson 202

1	3019.25	6	4551.97	11	\$214.29	16	\$130.36	21	\$113.28
2	4128.35	7	5106.88	12	48.83	17	93.74	22	16.68
3	4520.96	8	4213.65	13	100.93	18	340.08	23	144.44
4	5781.56	9	5310.74	14	34.88	19	52.44	24	16.45
5	3475.02	10	3305.16	15	166.77	20	36.57	25	86.02
26	\$28.44	31	\$124.16	36	\$32.25	41	\$74.56	46	\$5.41
27	25.76	32	189.80	37	54.00	42	156.09	47	4.03
28	126.56	33	20.40	38	94.39	43	248.52	48	3.34
29	721.60	34	10.05	39	35.97	44	142.35	49	8.63
30	20.30	35	16.35	40	59.95	45	16.68	50	10.01

Lesson 203

1	356' 9"	6	1738' 6" (1738.5')	11	1228 (1227.907)
2	356' 2"	7	\$55.76	12	\$336.50
3	380' 7"	8	101.9167 Ft.	13	475.47916 Ft.
4	321' 5"	9	1856' 4"	14	\$48.80
5	323' 7"	10	865.0831 lbs.	15	\$72.00

Lesson 204

1	6651.91	6	6454.63	11	\$308.29	Detail for Problem 11	
2	5666.42	7	6822.72			1	104.22
3	5626.61	8	5127.67			2	47.42
4	6509.80	9	6923.22			3	92.64
5	6325.28	10	6576.21			4	64.01

Lesson 205 Reciprocal of 11 = .090909

1	123.44	6	473.17	11	77.34	16	324.33	21	229.94
2	72.30	7	23.31	12	65.82	17	54.43	22	2512.04
3	334.45	8	141.84	13	350.06	18	2903.02	23	1974.60
4	5.36	9	12.82	14	72.77	19	31648.67	24	.0625
5	63.41	10	546.76	15	135.54	20	170.76	25	28.07

Lesson 206

1	285.03 Cr	7	221.36	Detail for Problem 11				Detail for Problem 12	
2	832.51	8	1860.39	1	1313.16	6	8.88	a	461.84
3	2094.23	9	1939.22	2	76.83	7	1.20	b	385.13
4	724.32 Cr	10	342.43 Cr	3	51.35	8	56.70	c	501.00
5	4892.42	11	\$2196.09	4	549.54	9	69.13		
6	3556.12	12	\$1347.97	5	69.30				

Lesson 207

1	Net: 8477	3	Net: 8485	5	\$166.76	7	\$333.51	9	\$249.57
2	Net: 8291	4	\$111.17	6	\$222.34	8	\$55.59	10	\$345.67

Lesson 208

1	762.12	6	1991.84	11	1503.79	16	2792.49	21	2301.46
2	2240.79	7	823.11	12	1144.07	17	1808.19	22	3269.89
3	424.77	8	2283.64	13	2424.59	18	3291.55	23	499.01
4	1485.07	9	1800.84	14	2070.90	19	2066.23	24	2753.01
5	2160.89	10	1072.92	15	817.32	20	1156.26	25	2145.27
26	2227.54								
27	2782.35								
28	3186.76								
29	\$47.55								
30	\$98.25								
						Detail for Problem 29		Detail for Problem 30	
						a	15.07	a	2.60
						b	24.34	b	11.12
						c	1.35	c	77.25
						d	1.87	d	7.28
						e	4.92		

Lesson 210

1	26016.75	6	25962.21	11	160.81	16	44.85	21	238.26
2	23266.17	7	31918.90	12	153.36	17	180.	22	157.04
3	29719.43	8	30878.92	13	25.66	18	293.33	23	229.52
4	36193.48	9	38216.08	14	107.38	19	.95	24	121.88
5	24306.84	10	34683.54	15	139.92	20	14.56	25	86.05
26	56.41	31	106.59	36	81.18				
27	29.10	32	146.08	37	993.45				
28	802.78	33	130.57	38	72.58				
29	83.75	34	2.83	39	661.29				
30	968.20	35	207.80	40	512.64				

Lesson 212

1	\$509.08	6	\$521.25	11	\$286.28	16	\$697.76	Weight—2301.23	
2	\$738.00	7	\$464.52	12	\$595.68	17	\$935.36	Frt. Chge.—630.64	
3	\$737.88	8	\$474.15	13	\$300.96	18	\$313.48	Advances—47.92	
4	\$997.50	9	\$688.50	14	\$1072.50	19	\$245.76	Prepaid—333.46	
5	\$504.45	10	\$933.80	15	\$408.00	20	\$1318.00		

Lesson 214

				Road "A"	Road "B"	Road "C"	Road "D"	
1	59188.94	6	47012.15	11	\$143.37	\$143.37	\$191.16	\$477.90
2	57824.19	7	41971.88	12	\$172.80	\$259.20		
3	34288.69	8	41706.31	13	\$52.90	\$52.90	\$370.30	\$52.90
4	40245.90	9	46606.75	14	\$630.00	\$105.00	\$262.50	\$52.50
5	38381.96	10	41294.39	15	\$47.63	\$79.38*	\$15.88	\$15.88*
				16	\$565.35	\$150.76	\$37.69	
				17	\$375.00	\$625.00	\$250.00	
				18	\$100.00	\$375.00	\$25.00	
				19	"A"—\$179.80; "B"—\$157.33; "C"—\$112.38			
				20	"A"—\$187.85; "B"—\$119.21; "C"—\$47.69; "D"—\$309.95			

*These, or some other amounts, may be reduced 1 cent in order to balance.

Lesson 215

1	14311.97	6	29802.11	11	.0936	16	.0934	21	.1360
2	36996.37	7	31280.32	12	.0821	17	.0926	22	.1162
3	37025.83	8	30115.37	13	.1242	18	.1447	23	.1183
4	35877.72	9	42554.38	14	.0718	19	.0688	24	.1225
5	44281.55	10	39742.66	15	.0949	20	.1297	25	.0801

Lesson 216

1	35,208.73	6	44,823.11	11	.0701	16	.1320	21	.0758
2	26,536.42	7	42,027.86	12	.0899	17	.0938	22	.0657
3	44,587.92	8	39,272.31	13	.1245	18	.0888	23	.0956
4	35,833.42	9	40,582.05	14	.0945	19	.0715	24	.0806
5	36,693.14	10	43,556.02	15	.0592	20	.0617	25	.0824

Lesson 217

1	33314.35	6	36173.65	11	.015	16	.025	21	.016
2	40806.66	7	48218.68	12	.036	17	.003	22	.024
3	49641.48	8	44307.24	13	.031	18	.019	23	.036
4	33786.63	9	45257.78	14	.028	19	.021	24	.025
5	51755.51	10	44845.97	15	.026	20	.028	25	.017
26	.021								
27	.029								
28	.018								
29	.02								
30	.031								

Lesson 218

1	67419.91	6	42917.81	11	85224	.017	16	35700	.016	21	15504	.021
2	38420.50	7	46409.78	12	19824	.028	17	90504	.018	22	28124	.026
3	51428.03	8	68169.28	13	3190	.035	18	38640	.021	23	4588	.016
4	42171.62	9	47032.59	14	10608	.02	19	1976	.024	24	29808	.029
5	42327.78	10	56718.58	15	4602	.031	20	19800	.029	25	27135	.031
26	2852	.036										
27	6396	.019										
28	56511	.028										
29	158010	.016										
30	43000	.029										

Lesson 219

1	288.00	6	81.92	11	98.82	16	18.96		
2	94.05	7	41.22	12	25.74	17	34.38		
3	55.90	8	28.89	13	14.49	18	45.76	Total	2475.27
4	40.20	9	66.99	14	12.40	19	52.32		
5	55.90	10	1314.54	15	98.40	20	6.39		

Lesson 220**Fare:**

1	107.91	6	22.26	11	6.52	16	35.64
2	117.00	7	101.76	12	69.18	17	50.64
3	12.40	8	56.16	13	59.07	18	7.25
4	7.84	9	19.16	14	20.78	19	38.90
5	140.28	10	13.00	15	86.90	Total fare 972.65	

Pullman:

1	41.25	6		11		16	43.56		
2	30.00	7	37.50	12	22.50	17	24.00	Grand	
3	15.00	8	37.50	13	16.89	18		Total	1296.73
4		9		14	3.75	19	12.00		
5	6.38	10	3.75	15	30.00	Total Pullman 324.08			

Lesson 221

1	896.00	6	26.55	11	4.38	16	10.90		
2	55.00	7	83.00	12	85.50	17	13.60		
3	85.76	8	16.08	13	9.00	18	20.72	Total	1668.12
4	34.56	9	9.92	14	13.14	19	36.33		
5	166.05	10	69.02	15	7.65	20	24.96		

Lesson 222**Report of Ticket Sales:**

1	33436.67	6	29201.99	11	10418.45	16	17.20	21	25.11
2	36366.18	7	35336.76	12	27.54	17	3.40	22	7.84
3	34224.57	8	40250.14	13	123.76	18	26.58	23	87.60
4	36435.31	9	27465.31	14	1329.90	19	16.68	24	91.76
5	36274.62	10	30435.03	15	46.32	20	11.52	25	106.50
26	17.44								
27	43.16								
28	30.75	Total	12464.48						
29	24.09								
30	8.88								

Lesson 223

1	35	6	51
2	45	7	57
3	75	8	59
4	84	9	90
5	49	10	91

Lesson 224

1	24729.15	6	38538.32
2	31052.81	7	56005.02
3	19218.33	8	44699.72
4	24368.69	9	31278.00
5	27610.32	10	22677.52

Lesson 225

1	3149.69	6	3696.57	11	61.25	16	19.37
2	3025.12	7	4441.02	12	345.	17	375.
3	2783.84	8	3120.06	13	6.13	18	727.4
4	3722.47	9	3404.79	14	19.37	19	61.39
5	3181.73	10	2992.02	15	19.36	20	22.89

Lesson 226

1	20923.89	3	24170.30	5	20833.71	7	18376.65	9	7941.12
2	25891.87	4	39042.32	6	18045.95	8	28333.51	10	6645.13

Final Examination—See page 40

EXAMINATIONS

Examination 1 Time: 20 minutes.

1	968	6	532	11	631260	16	185070	21	13674
2	787	7	797	12	46976	17	31025	22	392313
3	963	8	829	13	320255	18	36354	23	15232
4	714	9	665	14	33981	19	232375	24	696652
5	877	10	746	15	234423	20	442011	25	145125
26	173.7372	31	\$5740.00	36	Firm, even touch				
27	165.72906	32	\$69.60	37	Down 4 and 3; Down 5 and 4				
28	983.32095	33	\$102.96	38	The amount held on the keyboard	39	5775		
29	91439.7	34	\$1953.60	40	Point off as many places from right of the machine as there are decimal places in both factors				
30	2361.2523	35	7365. Gallons						

Examination 2 Time: 40 minutes.

1	700	6	4699	11	3473	16	2396.25	21	53.990511
2	784	7	3250	12	7475	17	5484.09375	22	7265.03125
3	766	8	4214	13	4049	18	2613.75	23	404.283015
4	907	9	3282	14	29419	19	7547.25	24	744.1635
5	709	10	2376	15	81819	20	92.960064	25	6419.875
26	\$11.49 OD					31	First and Second		
27	\$4190.00					32	By adding in reverse direction		
28	6c Fare—.01875; 5c Fare—.01375; Diff. in cost—.005					33	Small Figures		
29	\$2400.00					34	Small Figures 4XX6X4		
30	\$19.60					35	Credit Balance		

Examination 3 Time: 45 minutes.

1	40.97	6	38.41	11	3.895218691	16	13552452.	21	\$87.40
2	41.72	7	47.88	12	249.295795	17	1215423.3	22	\$1.04
3	31.57	8	46.50	13	1783.665216	18	80985.39	23	\$9.07
4	37.70	9	41.04	14	158130.2968	19	2048726.4	24	\$743.15
5	46.06	10	45.76	15	16386.9465	20	2562.478	25	\$12.38
26	12675.15	31	822888	36	\$102.80				
27	14300.16	32	345502	37	2999				
28	29780.10	33	\$58.20	38	\$1015.00; 58 Hundred Tons				
29	653.1888	34	\$731.12	39	\$49.14				
30	66510.288	35	\$776.06	40	846752				
41	When the number is too large to hold								
42	When the factors warrant running off the keyboard								
43	Between 5th and 6th rows from right of machine								
44	Price is held								
45	Because the amount is already once on the dials								

Examination 4 Time: 45 minutes.

1	37.10	6	35.24	11	4.123875	16	\$17.97	21	\$18.56
2	35.95	7	40.95	12	.155445	17	\$1.19	22	\$1111.69
3	39.21	8	41.17	13	\$14.50	18	\$583.59	23	\$65.58
4	51.14	9	42.60	14	\$3.85	19	\$14.32	24	\$359.19
5	42.95	10	50.50	15	\$.24	20	\$7083.68	25	\$12.24
26	743.	31	\$157.40	36	To provide for fluctuation of market value				
27	844.	32	39 Weeks	37	Amount after deducting discounts				
28	176.5	33	\$11.25	38	Two				
29	.0508052	34	\$2002.73	39	Small 74				
30	8670.	35	Discount—30%	40	Equal stroke wheel; reduce, move over				

Examination 5 Time: 50 minutes.

1	687.34	6	577.32	11	5.15% Dec.	16	.0005
2	568.16	7	481.23	12	65%	17	.0027397
3	488.83	8	565.48	13	\$2000.00	18	.000125
4	597.14	9	634.58	14	.0028736	19	.44444
5	539.62	10	617.34	15	.0069444	20	.34375

21	"A" \$138.74	"B" \$203.49	22	\$25.39	25	\$1951.73 (1951.69)*	*Answers in parentheses apply if dollars only are used for total earnings.
	"C" \$69.37	"D" \$115.62	23	\$1630.43		\$1301.15 (1301.13)*	
	"E" \$91.02	"F" \$70.76	24	\$50.00		\$3090.24 (3090.18)*	

Examination 6 Time: 35 minutes.

1	1453.24	6	834.32	11	1138.70	16	409.21	21	49.39
2	1580.30	7	3122.70	12	2370.38	17	3005.95	22	1.05
3	1913.09	8	1628.98	13	1770.80	18	2095.05	23	44 Hrs. 40 Min. 340 Bu. 33 Lbs. 341 Lbs. 6 Oz.
4	2603.74	9	976.11	14	864.03	19	3021.43	24	\$476.77
5	1202.61	10	1433.20	15	2612.45	20	\$7.79	25	\$39.62

Examination 7 Time: 45 minutes.

1	2390.87	6	1170.04	11	\$9.49	16	\$374.86
2	1994.90	7	2713.38	12	\$59.16	17	\$133.15
3	2720.05	8	1719.36	13	\$319.07	18	\$2.15
4	1491.79	9	3304.26	14	.20	19	\$121.04
5	1655.72	10	2374.30	15	\$993.71	20	\$52.45

Examination 8 Time: 45 minutes.

1	539.36	6	349.06	11	\$122.13 or \$122.12 depending upon method used.	16	\$8.46
2	592.62	7	532.31	12	\$38.81	17	\$279.62
3	632.61	8	380.29	13	.1248	18	13.45%
4	613.32	9	514.83	14	.09	19	\$4749.64
5	420.83	10	410.97	15	\$30.22	20	\$293.92

Examination 9 Time: 45 minutes.

1	7322.94	6	\$450.67	11	40%	16	7512.95
2	8249.87	7	\$81.45	12	\$16.07	17	\$4602.75
3	8684.53	8	\$33.86	13	\$2247.	18	\$137.20
4	6666.50	9	\$55.99	14	3.87	19	\$111.50
5	9120.11	10	\$66.18	15	\$965.00	20	\$12.30

Final Examination Time: 2¼ hours.

1	1095.98	6	121.44	11	.2344	16	\$204.23
2	11842.34	7	868.097359	12	.002899	17	.00316
3	16140.91	8	\$3.86	13	4.	18	.39394
4	134629.06	9	\$213.28	14	.266	19	2.06222
5	110448.58	10	\$157.29	15	\$4.41	20	.0051 .0923 .1827 .1859 .1492 .3074 .0773

21	A-\$63.00; B-\$94.50	26	28%	31	10,794.87 Sq. Mi.	36	B-\$1620.00; W-\$1680.00; D-\$1800.00
22	8000 lbs.	27	56.8%	32	\$45.16	37	\$2.00
23	65%	28	\$13279.27	33	\$3714.69	38	\$28.98
24	\$414.34	29	\$8815.00	34	.0688	39	\$93.75
25	24.5%	30	\$17073.13	35	33⅓%	40	\$667.11

