

ANSWER BOOK

for the

COMPTOMETER
COURSE
FOR
BUSINESS TRAINING



COMPTOMETER DIVISION

FELT & TARRANT MFG. CO.

CHICAGO, ILLINOIS

Addition Drill
 Page 9

1.	15
2.	15
3.	15
4.	15
5.	15
6.	15
7.	15
8.	15
9.	165
10.	165
11.	165
12.	165
13.	165
14.	165
15.	165
16.	165
17.	65
18.	115
19.	165
20.	215
21.	265
22.	155
23.	160
24.	165
25.	170
26.	175
27.	175
28.	145
29.	109
30.	142
31.	182
32.	187
33.	135
34.	150
35.	125
36.	123
37.	101
38.	129
39.	162
40.	164

Addition
 Lesson 1
 Page 10

1.	330
2.	330
3.	130
4.	230
5.	330
6.	430
7.	530
8.	310
9.	320
10.	330
11.	340
12.	350
13.	128
14.	228
15.	328
16.	428
17.	528
18.	310
19.	320
20.	330
21.	340
22.	350
23.	266
24.	284

Controlled-Key
 Page 12

1.	204
2.	258
3.	227
4.	249
5.	277
6.	272
7.	262
8.	267
9.	235
10.	203
11.	244
12.	221
13.	236
14.	197
15.	355
16.	386
17.	297

18.	276
19.	323
20.	179
21.	276
22.	200
23.	166
24.	319
25.	288
26.	341
27.	265
28.	311

Controlled-Key
 (Cont'd)
 Page 13

29.	215
30.	190
31.	168
32.	275
33.	250
34.	264
35.	262
36.	297
37.	329
38.	295
39.	261
40.	258
41.	192
42.	216

Touch Addition
 Lesson 2
 Page 14

43.	355
44.	481
45.	512
46.	502
47.	515
48.	505
49.	554
50.	533
51.	384
52.	520
53.	538
54.	491
55.	489

56.	339
57.	451
58.	457
59.	464
60.	431
61.	490
62.	452
63.	471
64.	520
65.	385
66.	292
67.	405
68.	359
69.	423
70.	298
71.	454
72.	655
73.	485
74.	489
75.	544
76.	355
77.	346
78.	420
79.	343
80.	434
81.	298
82.	393
83.	330
84.	412

Multiplication
 Lesson 3
 Page 16

1.	9
2.	25
3.	49
4.	81
5.	64
6.	36
7.	16
8.	4
9.	21
10.	40
11.	24
12.	54
13.	24
14.	14
15.	45

16.	33	61.	1275	Addition	Columns	406
17.	65	62.	2432	Lesson 4		388
18.	105	63.	2254	Page 17		324
19.	153	64.	8232	1. Lines	232	331 1449
20.	128	65.	1728		165	
					202	
21.	84	66.	3807		156	5. Lines 256
22.	48	67.	5330		237	323
23.	20	68.	768		185 1177	164
24.	90	69.	1278			192
25.	171	70.	7221			237
						166 1338
26.	105	71.	8281	Columns	327	
27.	256	72.	6724		319	
28.	228	73.	1971		297	Columns 395
29.	438	74.	5120		234 1177	303
30.	658	75.	3795			349
						291 1338
31.	744	76.	4416	2. Lines	274	
32.	420	77.	555		184	6. Lines 208
33.	204	78.	1596		113	308
34.	648	79.	1349		311	201
35.	118	80.	8370		282	225
					165 1329	186
36.	504	81.	3936			127 1255
37.	1246	82.	1197	Columns	304	
38.	1504	83.	1728		339	Columns 305
39.	1206	84.	216		333	393
40.	1040	85.	3420		353 1329	360
						197 1255
41.	1806	86.	4071	3. Lines	198	
42.	1188	87.	2448		255	
43.	1416	88.	3150		153	
44.	900	89.	612		324	Multiplication
45.	1428	90.	2457		184	Lesson 4
					193 1307	Page 18
46.	600	91.	420			7. 15824
47.	338	92.	1428	Columns	366	8. 46895
48.	270	93.	5175		254	9. 6660
49.	2025	94.	2214		402	10. 24192
50.	2295	95.	1825		285 1307	
						11. 7152
51.	1386	96.	481	4. Lines	268	12. 12528
52.	270	97.	910		289	13. 59706
53.	352	98.	756		203	14. 68198
54.	336	99.	2067		163 1449	15. 30195
55.	357	100.	1472			
						16. 8931
56.	480	101.	8091			17. 12792
57.	5481	102.	5166			18. 16544
58.	8360	103.	2788			19. 32589
59.	4320	104.	3869			20. 47628
60.	6188	105.	2340			

21.	56030	66.	20916	Supplementary Work		31.	700195
22.	34142	67.	51092	Page 19		32.	609966
23.	21700	68.	3648	1.	693	33.	855566
24.	31845	69.	62054	2.	831	34.	762818
25.	45198	70.	5952	3.	880	35.	294291
26.	26445	71.	38080	4.	979	36.	870067
27.	14742	72.	10857	5.	1122	37.	445412
28.	31464	73.	12690	6.	1231	38.	327894
29.	11304	74.	8702	7.	1342	39.	350497
30.	71440	75.	45885	8.	1495	40.	1366986
31.	65175	76.	31590	9.	1571	41.	2406299
32.	22243	77.	4172	Addition		42.	2995122
33.	5040	78.	47704	Lesson 5		43.	2791386
34.	35853	79.	22680	Page 21		44.	6197662
35.	46190	80.	28210	1.	647	45.	1605182
36.	17582	81.	10170	2.	771	46.	950745
37.	26535	82.	15580	3.	708	47.	368082
38.	11298	83.	40984	4.	833	48.	839565
39.	75264	84.	30394	5.	880	49.	379664
40.	13625	85.	44915	6.	809	50.	439040
41.	14000	86.	39366	7.	927	51.	848208
42.	6519	87.	20038	8.	797	52.	1075932
43.	8832	88.	15428	9.	657	53.	2215632
44.	49296	89.	81933	10.	780	54.	1903605
45.	61888	90.	15776	11.	737	55.	983116
46.	21808	91.	10054	12.	757	56.	577024
47.	67896	92.	20634	13.	770	57.	1811628
48.	35650	93.	2686	14.	597	58.	335500
49.	13396	94.	8246	15.	761	59.	391922
50.	12782	95.	21090	16.	619	60.	1301256
51.	10976	96.	17930	17.	821	61.	2174464
52.	4130	97.	14058	18.	832	62.	1377968
53.	16038	98.	25414	19.	949	63.	1136016
54.	15340	99.	5122	20.	705	64.	567150
55.	19536	100.	7912	Multiplication		65.	696142
56.	12410	101.	42944	Lesson 5		66.	1114386
57.	11477	102.	18475	Page 22		67.	1839816
58.	13500	103.	44822	21.	490953	68.	2888166
59.	27538	104.	25568	22.	442064	69.	2951498
60.	6664	105.	43173	23.	651219	70.	2323356
61.	40228	106.	10332	24.	555408	71.	4529910
62.	45612	107.	51095	25.	910455	72.	7160276
63.	5428	108.	54946	26.	512024	73.	5330775
64.	15650	109.	18858	27.	178074	74.	3680448
65.	7803	110.	5160	28.	164964	75.	547937
		111.	11052	29.	572033		
				30.	332145		

76.	967824	121.	5472158	36.	449.50	81.	26276.86
77.	882611	122.	1813240	37.	319.20	82.	85428.25
78.	6565336	123.	1017592	38.	505.45	83.	48819.38
79.	950544	124.	3086229	39.	93.66	84.	15362.13
80.	2502852	125.	5758860	40.	206.85	85.	31200.00
81.	4684146			41.	1310.08	86.	11458.44
82.	697125		Addition	42.	3588.68	87.	17195.32
83.	2057724		Lesson 6	43.	4110.60	88.	18480.00
84.	4405263		Page 23	44.	9094.08	89.	11147.81
85.	1143648	1.	1177	45.	1154.25	90.	23453.80
86.	950518	2.	1046	46.	1116.36	91.	11435.04 ✓
87.	2030320	3.	1214	47.	6472.47	92.	2832.72
88.	4275152	4.	1065	48.	2760.32	93.	9221.85
89.	771912	5.	1157	49.	7103.25	94.	1042.72
90.	1652343	6.	1150	50.	4191.64	95.	5651.10
91.	604604	7.	1038	51.	24480.87	96.	1354.28
92.	2318475	8.	959	52.	40871.35	97.	5545.13
93.	981550	9.	914	53.	14749.28	98.	4110.75
94.	5551605	10.	851	54.	14127.30	99.	4771.25
95.	5528064	11.	1095	55.	14379.60	100.	4000.58
96.	1186731	12.	981	56.	29410.32	101.	329.94
97.	2334040	13.	1020	57.	34123.32	102.	5362.80
98.	203836	14.	1051	58.	88832.10	103.	35525.60
99.	1503788	15.	958	59.	53004.96	104.	2263.25
100.	616714	16.	935	60.	20773.74	105.	1653.48
101.	4051950	17.	1021	61.	200.02	106.	12078.00
102.	755970	18.	808	62.	365.57	107.	1616.00
103.	1203764	19.	909	63.	604.47	108.	6279.88
104.	1440720	20.	1104	64.	644.31	109.	3220.91
105.	1420064			65.	370.21	110.	3577.51
106.	5753786		Multiplication	66.	218.34	111.	4114.00
107.	175525		Lesson 6	67.	432.29	112.	22500.00
108.	1371098		Page 24	68.	683.40	113.	1641.24
109.	3714426	21.	\$ 24.32	69.	927.31	114.	80.25
110.	724948	22.	11.48	70.	611.04	115.	286.52
111.	1007395	23.	59.85	71.	1003.00	116.	692.97
112.	4245768	24.	44.46	72.	3467.58	117.	969.00
113.	989676	25.	37.38	73.	5662.18	118.	6027.74
114.	1346176	26.	67.64	74.	1493.76	119.	4176.00
115.	1263612	27.	19.72	75.	1900.09	120.	2823.12
116.	479380	28.	4.68	76.	2624.79	121.	2930.38
117.	2793494	29.	10.53	77.	904.36	122.	1442.75
118.	1492629	30.	13.28	78.	3502.41	123.	360.00
119.	1286034	31.	104.00	79.	2885.94	124.	112.85
120.	8561475	32.	264.14	80.	3724.64	125.	494.00
		33.	173.55				
		34.	50.88				
		35.	136.32				

Addition Lesson 7 Page 25		14.	751	.05	.10	.15	.20	.25	
1.	612	15.	796	56.	3.7680	7.5360	11.3040	15.0720	18.8400
2.	458	16.	600	57.	1.7395	3.4790	5.2185	6.9580	8.6975
3.	666	17.	598	58.	4.6690	9.3380	14.0070	18.6760	23.3450
4.	495	18.	625	59.	1.6990	3.3980	5.0970	6.7960	8.4950
5.	640	19.	557	60.	3.7690	7.5380	11.3070	15.0760	18.8450
		20.	641	61.	2.6890	5.3780	8.0670	10.7560	13.4450
6.	634	21.	635	62.	1.9435	3.8870	5.8305	7.7740	9.7175
7.	675	22.	728	63.	2.7215	5.4430	8.1645	10.8860	13.6075
8.	552	23.	750	64.	4.2180	8.4360	12.6540	16.8720	21.0900
9.	662	24.	681	65.	2.4890	4.9780	7.4670	9.9560	12.4450
10.	619	25.	811	66.	3.5390	7.0780	10.6170	14.1560	17.6950
		26.	658	67.	4.3945	8.7890	13.1835	17.5780	21.9725
11.	720	27.	729	68.	4.5235	9.0470	13.5705	18.0940	22.6175
12.	908	28.	725	69.	3.9485	7.8970	11.8455	15.7940	19.7425
13.	799	29.	601	70.	4.9385	9.8770	14.8155	19.7540	24.6925
		30.	519	71.	4.1795	8.3590	12.5385	16.7180	20.8975
				72.	2.6990	5.3980	8.0970	10.7960	13.4950
				73.	1.9925	3.9850	5.9775	7.9700	9.9625
				74.	2.9815	5.9630	8.9445	11.9260	14.9075
				75.	4.2670	8.5340	12.8010	17.0680	21.3350

Constant Factors
Lesson 7
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	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
31.	2.3875	4.7750	7.1625	9.5500	11.9375	76.	3.1785	6.3570	9.5355	12.7140	15.8925
32.	3.8770	7.7540	11.6310	15.5080	19.3850	77.	.7185	1.4370	2.1555	2.8740	3.5925
33.	2.8870	5.7740	8.6610	11.5480	14.4350	78.	3.3735	6.7470	10.1205	13.4940	16.8675
34.	3.7735	7.5470	11.3205	15.0940	18.8675	79.	3.7880	7.5760	11.3640	15.1520	18.9400
35.	3.7415	7.4830	11.2245	14.9660	18.7075	80.	4.3685	8.7370	13.1055	17.4740	21.8425
36.	2.8815	5.7630	8.6445	11.5260	14.4075	81.	1.7435	3.4870	5.2305	6.9740	8.7175
37.	3.1735	6.3470	9.5205	12.6940	15.8675	82.	3.8220	7.6440	11.4660	15.2880	19.1100
38.	3.3180	6.6360	9.9540	13.2720	16.5900	83.	.8815	1.7630	2.6445	3.5260	4.4075
39.	3.1630	6.3260	9.4890	12.6520	15.8150	84.	2.3690	4.7380	7.1070	9.4760	11.8450
40.	2.3445	4.6890	7.0335	9.3780	11.7225	85.	3.3185	6.6370	9.9555	13.2740	16.5925
41.	4.3470	8.6940	13.0410	17.3880	21.7350	86.	2.3395	4.6790	7.0185	9.3580	11.6975
42.	2.4930	4.9860	7.4790	9.9720	12.4650	87.	3.3970	6.7940	10.1910	13.5880	16.9850
43.	3.3885	6.7770	10.1655	13.5540	16.9425	88.	3.8245	7.6490	11.4735	15.2980	19.1225
44.	4.3470	8.6940	13.0410	17.3880	21.7350	89.	1.7240	3.4480	5.1720	6.8960	8.6200
45.	4.6890	9.3780	14.0670	18.7560	23.4450	90.	2.4215	4.8430	7.2645	9.6860	12.1075
46.	3.2335	6.4670	9.7005	12.9340	16.1675	91.	2.3250	4.6500	6.9750	9.3000	11.6250
47.	3.2380	6.4760	9.7140	12.9520	16.1900	92.	3.2700	6.5400	9.8100	13.0800	16.3500
48.	3.8740	7.7480	11.6220	15.4960	19.3700	93.	2.7330	5.4660	8.1990	10.9320	13.6650
49.	4.3185	8.6370	12.9555	17.2740	21.5925	94.	2.2280	4.4560	6.6840	8.9120	11.1400
50.	1.8435	3.6870	5.5305	7.3740	9.2175	95.	1.8375	3.6750	5.5125	7.3500	9.1875
51.	1.6890	3.3780	5.0670	6.7560	8.4450	96.	2.1880	4.3760	6.5640	8.7520	10.9400
52.	3.6690	7.3380	11.0070	14.6760	18.3450	97.	4.4450	8.8900	13.3350	17.7800	22.2250
53.	1.6380	3.2760	4.9140	6.5520	8.1900	98.	1.6715	3.3430	5.0145	6.6860	8.3575
54.	1.8935	3.7870	5.6805	7.5740	9.4675	99.	1.7165	3.4330	5.1495	6.8660	8.5825
55.	3.1870	6.3740	9.5610	12.7480	15.9350	100.	2.4865	4.9730	7.4595	9.9460	12.4325

	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
101.	4.8715	9.7430	14.6145	19.4860	24.3575	146.	3.4215	6.8430	10.2645	13.6860	17.1075
102.	3.9690	7.9380	11.9070	15.8760	19.8450	147.	2.3190	4.6380	6.9570	9.2760	11.5950
103.	3.1870	6.3740	9.5610	12.7480	15.9350	148.	3.7295	7.4590	11.1885	14.9180	18.6475
104.	2.2495	4.4990	6.7485	8.9980	11.2475	149.	2.2430	4.4860	6.7290	8.9720	11.2150
105.	2.3945	4.7890	7.1835	9.5780	11.9725	150.	4.8920	9.7840	14.6760	19.5680	24.4600
106.	4.7410	9.4820	14.2230	18.9640	23.7050	151.	4.7415	9.4830	14.2245	18.9660	23.7075
107.	2.4485	4.8970	7.3455	9.7940	12.2425	152.	3.2985	6.5970	9.8955	13.1940	16.4925
108.	1.9395	3.8790	5.8185	7.7580	9.6975	153.	1.7280	3.4560	5.1840	6.9120	8.6400
109.	4.3815	8.7630	13.1445	17.5260	21.9075	154.	1.8240	3.6480	5.4720	7.2960	9.1200
110.	3.3690	6.7380	10.1070	13.4760	16.8450	155.	3.9770	7.9540	11.9310	15.9080	19.8850
111.	1.1110	2.2220	3.3330	4.4440	5.5550	156.	3.6975	7.3950	11.0925	14.7900	18.4875
112.	3.1865	6.3730	9.5595	12.7460	15.9325	157.	3.9280	7.8560	11.7840	15.7120	19.6400
113.	1.8880	3.7760	5.6640	7.5520	9.4400	158.	2.8380	5.6760	8.5140	11.3520	14.1900
114.	3.8965	7.7930	11.6895	15.5860	19.4825	159.	3.4495	6.8990	10.3485	13.7980	17.2475
115.	4.7165	9.4330	14.1495	18.8660	23.5825	160.	1.7235	3.4470	5.1705	6.8940	8.6175
116.	3.1820	6.3640	9.5460	12.7280	15.9100	161.	2.1965	4.3930	6.5895	8.7860	10.9825
117.	4.9430	9.8860	14.8290	19.7720	24.7150	162.	1.7195	3.4390	5.1585	6.8780	8.5975
118.	2.7250	5.4500	8.1750	10.9000	13.6250	163.	3.3700	6.7400	10.1100	13.4800	16.8500
119.	2.2795	4.5590	6.8385	9.1180	11.3975	164.	2.3965	4.7930	7.1895	9.5860	11.9825
120.	3.2490	6.4980	9.7470	12.9960	16.2450	165.	1.8240	3.6480	5.4720	7.2960	9.1200
121.	4.4730	8.9460	13.4190	17.8920	22.3650	166.	4.0180	8.0360	12.0540	16.0720	20.0900
122.	4.6890	9.3780	14.0670	18.7560	23.4450	167.	2.4430	4.8860	7.3290	9.7720	12.2150
123.	3.9930	7.9860	11.9790	15.9720	19.9650	168.	3.5315	7.0630	10.5945	14.1260	17.6575
124.	4.4815	8.9630	13.4445	17.9260	22.4075	169.	1.7165	3.4330	5.1495	6.8660	8.5825
125.	1.9335	3.8670	5.8005	7.7340	9.6675	170.	1.8445	3.6890	5.5335	7.3780	9.2225
126.	2.7890	5.5780	8.3670	11.1560	13.9450	171.	3.9730	7.9460	11.9190	15.8920	19.8650
127.	2.9390	5.8780	8.8170	11.7560	14.6950	172.	2.8485	5.6970	8.5455	11.3940	14.2425
128.	3.7925	7.5850	11.3775	15.1700	18.9625	173.	2.2930	4.5860	6.8790	9.1720	11.4650
129.	1.9495	3.8990	5.8485	7.7980	9.7475	174.	2.8970	5.7940	8.6910	11.5880	14.4850
130.	4.9465	9.8930	14.8395	19.7860	24.7325	175.	3.3400	6.6800	10.0200	13.3600	16.7000
131.	2.8475	5.6950	8.5425	11.3900	14.2375	176.	1.5690	3.1380	4.7070	6.2760	7.8450
132.	2.9690	5.9380	8.9070	11.8760	14.8450	177.	1.9875	3.9750	5.9625	7.9500	9.9375
133.	3.1945	6.3890	9.5835	12.7780	15.9725	178.	4.6995	9.3990	14.0985	18.7980	23.4975
134.	2.8395	5.6790	8.5185	11.3580	14.1975	179.	4.0215	8.0430	12.0645	16.0860	20.1075
135.	2.4785	4.9570	7.4355	9.9140	12.3925	180.	2.2745	4.5490	6.8235	9.0980	11.3725
136.	2.4915	4.9830	7.4745	9.9660	12.4575						
137.	3.2370	6.4740	9.7110	12.9480	16.1850						
138.	1.7880	3.5760	5.3640	7.1520	8.9400						
139.	2.1780	4.3560	6.5340	8.7120	10.8900						
140.	3.2350	6.4700	9.7050	12.9400	16.1750						
141.	1.5825	3.1650	4.7475	6.3300	7.9125						
142.	3.1765	6.3530	9.5295	12.7060	15.8825						
143.	2.6985	5.3970	8.0955	10.7940	13.4925						
144.	1.7795	3.5590	5.3385	7.1180	8.8975						
145.	4.4345	8.8690	13.3035	17.7380	22.1725						

Addition
Lesson 8
Page 27

1.	579	11.	642
2.	655	12.	516
3.	595	13.	650
4.	587	14.	451
5.	530	15.	458
6.	550	16.	480
7.	557	17.	520
8.	582	18.	633

Constant Factors

Lesson 8

Page 28

	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
19.	4.4865	8.9730	13.4595	17.9460	22.4325	61.	3.6345	7.2690	10.9035	14.5380	18.1725
20.	4.8690	9.7380	14.6070	19.4760	24.3450	62.	3.4730	6.9460	10.4190	13.8920	17.3650
21.	4.8290	9.6580	14.4870	19.3160	24.1450	63.	2.1160	4.2320	6.3480	8.4640	10.5800
22.	1.8490	3.6980	5.5470	7.3960	9.2450	64.	1.9925	3.9850	5.9775	7.9700	9.9625
23.	3.8675	7.7350	11.6025	15.4700	19.3375	65.	4.2890	8.5780	12.8670	17.1560	21.4450
24.	4.4685	8.9370	13.4055	17.8740	22.3425	66.	2.4740	4.9480	7.4220	9.8960	12.3700
25.	1.5430	3.0860	4.6290	6.1720	7.7150	67.	1.6780	3.3560	5.0340	6.7120	8.3900
26.	4.3825	8.7650	13.1475	17.5300	21.9125	68.	4.6555	9.3110	13.9665	18.6220	23.2775
27.	1.7185	3.4370	5.1555	6.8740	8.5925	69.	.6170	1.2340	1.8510	2.4680	3.0850
28.	2.8440	5.6880	8.5320	11.3760	14.2200	70.	4.0370	8.0740	12.1110	16.1480	20.1850
29.	1.8840	3.7680	5.6520	7.5360	9.4200	71.	2.4490	4.8980	7.3470	9.7960	12.2450
30.	3.9240	7.8480	11.7720	15.6960	19.6200	72.	4.8715	9.7430	14.6145	19.4860	24.3575
31.	4.1325	8.2650	12.3975	16.5300	20.6625	73.	3.9280	7.8560	11.7840	15.7120	19.6400
32.	4.8825	9.7650	14.6475	19.5300	24.4125	74.	4.5235	9.0470	13.5705	18.0940	22.6175
33.	4.1740	8.3480	12.5220	16.6960	20.8700	75.	1.6995	3.3990	5.0985	6.7980	8.4975
34.	2.7195	5.4390	8.1585	10.8780	13.5975	76.	3.7715	7.5430	11.3145	15.0860	18.8575
35.	2.8435	5.6870	8.5305	11.3740	14.2175	77.	1.7325	3.4650	5.1975	6.9300	8.6625
36.	2.7425	5.4850	8.2275	10.9700	13.7125	78.	4.8240	9.6480	14.4720	19.2960	24.1200
37.	3.7485	7.4970	11.2455	14.9940	18.7425	79.	4.9385	9.8770	14.8155	19.7540	24.6925
38.	1.9240	3.8480	5.7720	7.6960	9.6200	80.	3.6945	7.3890	11.0835	14.7780	18.4725
39.	3.3145	6.6290	9.9435	13.2580	16.5725	81.	1.7435	3.4870	5.2305	6.9740	8.7175
40.	2.3345	4.6690	7.0035	9.3380	11.6725	82.	4.2895	8.5790	12.8685	17.1580	21.4475
41.	3.7195	7.4390	11.1585	14.8780	18.5975	83.	2.8815	5.7630	8.6445	11.5260	14.4075
42.	4.1680	8.3360	12.5040	16.6720	20.8400	84.	2.8940	5.7880	8.6820	11.5760	14.4700
43.	2.9480	5.8960	8.8440	11.7920	14.7400	85.	4.9935	9.9870	14.9805	19.9740	24.9675
44.	3.2935	6.5870	9.8805	13.1740	16.4675	86.	3.9315	7.8630	11.7945	15.7260	19.6575
45.	1.9395	3.8790	5.8185	7.7580	9.6975	87.	1.9700	3.9400	5.9100	7.8800	9.8500
46.	4.8930	9.7860	14.6790	19.5720	24.4650	88.	4.7435	9.4870	14.2305	18.9740	23.7175
47.	2.4715	4.9430	7.4145	9.8860	12.3575	89.	3.6820	7.3640	11.0460	14.7280	18.4100
48.	1.8445	3.6890	5.5335	7.3780	9.2225	90.	2.1605	4.3210	6.4815	8.6420	10.8025
49.	4.9235	9.8470	14.7705	19.6940	24.6175	91.	3.5445	7.0890	10.6335	14.1780	17.7225
50.	3.9180	7.8360	11.7540	15.6720	19.5900	92.	3.3400	6.6800	10.0200	13.3600	16.7000
51.	1.7840	3.5680	5.3520	7.1360	8.9200	93.	4.3235	8.6470	12.9705	17.2940	21.6175
52.	4.2715	8.5430	12.8145	17.0860	21.3575	94.	4.8715	9.7430	14.6145	19.4860	24.3575
53.	2.4690	4.9380	7.4070	9.8760	12.3450	95.	2.3430	4.6860	7.0290	9.3720	11.7150
54.	2.4180	4.8360	7.2540	9.6720	12.0900	96.	4.9180	9.8360	14.7540	19.6720	24.5900
55.	2.2690	4.5380	6.8070	9.0760	11.3450	97.	4.3215	8.6430	12.9645	17.2860	21.6075
56.	1.9215	3.8430	5.7645	7.6860	9.6075	98.	3.2385	6.4770	9.7155	12.9540	16.1925
57.	4.1835	8.3670	12.5505	16.7340	20.9175	99.	4.4895	8.9790	13.4685	17.9580	22.4475
58.	2.4745	4.9490	7.4235	9.8980	12.3725	100.	4.3730	8.7460	13.1190	17.4920	21.8650
59.	1.8485	3.6970	5.5455	7.3940	9.2425	101.	2.4835	4.9670	7.4505	9.9340	12.4175
60.	4.8365	9.6730	14.5095	19.3460	24.1825	102.	3.6945	7.3890	11.0835	14.7780	18.4725
						103.	1.7270	3.4540	5.1810	6.9080	8.6350
						104.	2.2680	4.5360	6.8040	9.0720	11.3400
						105.	3.8990	7.7980	11.6970	15.5960	19.4950

	.05	.10	.15	.20	.25		.05	.10	.15	.20	.25
106.	2.7745	5.5490	8.3235	11.0980	13.8725	151.	2.2150	4.4300	6.6450	8.8600	11.0750
107.	4.4885	8.9770	13.4655	17.9540	22.4425	152.	4.3165	8.6330	12.9495	17.2660	21.5825
108.	4.4220	8.8440	13.2660	17.6880	22.1100	153.	3.0245	6.0490	9.0735	12.0980	15.1225
109.	4.2465	8.4930	12.7395	16.9860	21.2325	154.	4.3740	8.7480	13.1220	17.4960	21.8700
110.	3.9165	7.8330	11.7495	15.6660	19.5825	155.	3.9300	7.8600	11.7900	15.7200	19.6500
111.	3.4870	6.9740	10.4610	13.9480	17.4350	156.	1.8155	3.6310	5.4465	7.2620	9.0775
112.	3.9940	7.9880	11.9820	15.9760	19.9700	157.	4.2135	8.4270	12.6405	16.8540	21.0675
113.	2.7315	5.4630	8.1945	10.9260	13.6575	158.	3.2865	6.5730	9.8595	13.1460	16.4325
114.	4.4185	8.8370	13.2555	17.6740	22.0925	159.	2.8195	5.6390	8.4585	11.2780	14.0975
115.	3.8170	7.6340	11.4510	15.2680	19.0850	160.	1.8225	3.6450	5.4675	7.2900	9.1125
116.	.6195	1.2390	1.8585	2.4780	3.0975	161.	1.8830	3.7660	5.6490	7.5320	9.4150
117.	2.4650	4.9300	7.3950	9.8600	12.3250	162.	3.0740	6.1480	9.2220	12.2960	15.3700
118.	1.9200	3.8400	5.7600	7.6800	9.6000	163.	2.3445	4.6890	7.0335	9.3780	11.7225
119.	1.7930	3.5860	5.3790	7.1720	8.9650	164.	3.8470	7.6940	11.5410	15.3880	19.2350
120.	3.4865	6.9730	10.4595	13.9460	17.4325	165.	2.1750	4.3500	6.5250	8.7000	10.8750
121.	1.9320	3.8640	5.7960	7.7280	9.6600	166.	3.4470	6.8940	10.3410	13.7880	17.2350
122.	4.9870	9.9740	14.9610	19.9480	24.9350	167.	4.1975	8.3950	12.5925	16.7900	20.9875
123.	3.3695	6.7390	10.1085	13.4780	16.8475	168.	2.3695	4.7390	7.1085	9.4780	11.8475
124.	3.9245	7.8490	11.7735	15.6980	19.6225			Addition		21.	14615
125.	4.4940	8.9880	13.4820	17.9760	22.4700			Lesson 9		22.	8127
126.	3.3240	6.6480	9.9720	13.2960	16.6200			Page 29		23.	16872
127.	2.4480	4.8960	7.3440	9.7920	12.2400	1.	782			24.	3375
128.	2.9825	5.9650	8.9475	11.9300	14.9125	2.	752			25.	26880
129.	3.8470	7.6940	11.5410	15.3880	19.2350	3.	786			26.	611475
130.	3.9240	7.8480	11.7720	15.6960	19.6200	4.	872			27.	56032
131.	2.1800	4.3600	6.5400	8.7200	10.9000	5.	869			28.	38376
132.	4.5365	9.0730	13.6095	18.1460	22.6825	6.	838			29.	33804
133.	1.6165	3.2330	4.8495	6.4660	8.0825	7.	824			30.	65985
134.	3.3875	6.7750	10.1625	13.5500	16.9375	8.	785			31.	5264
135.	2.8315	5.6630	8.4945	11.3260	14.1575	9.	925			32.	12810
136.	2.8270	5.6540	8.4810	11.3080	14.1350	10.	768			33.	2016
137.	3.4280	6.8560	10.2840	13.7120	17.1400	11.	777			34.	7046
138.	2.1770	4.3540	6.5310	8.7080	10.8850	12.	761			35.	48260
139.	1.3190	2.6380	3.9570	5.2760	6.5950			Multiplication		36.	40460
140.	3.4705	6.9410	10.4115	13.8820	17.3525			Lesson 9		37.	5476
141.	4.8840	9.7680	14.6520	19.5360	24.4200			Page 30		38.	26864
142.	3.8940	7.7880	11.6820	15.5760	19.4700	13.	33852			39.	149008
143.	3.6690	7.3380	11.0070	14.6760	18.3450	14.	6150			40.	33375
144.	4.9400	9.8800	14.8200	19.7600	24.7000	15.	39278			41.	3182
145.	2.2740	4.5480	6.8220	9.0960	11.3700	16.	10324			42.	56032
146.	4.6930	9.3860	14.0790	18.7720	23.4650	17.	26350			43.	47085
147.	3.7190	7.4380	11.1570	14.8760	18.5950	18.	4212			44.	39672
148.	4.9165	9.8330	14.7495	19.6660	24.5825	19.	42225			45.	2184
149.	4.2815	8.5630	12.8445	17.1260	21.4075	20.	28888			46.	32485
150.	3.2980	6.5960	9.8940	13.1920	16.4900					47.	206238
										48.	27280
										49.	64415
										50.	3698

51.	56385	16.	1759200
52.	257100	17.	6647297
53.	16385	18.	1603890
54.	23688	19.	1165916
55.	6305	20.	1096152
56.	107280	21.	7843
57.	25038	22.	690101
58.	2775	23.	18656
59.	71825	24.	701985
60.	36261	25.	241360

**Accumulative
Multiplication
Lesson 9
Page 30**

61.	13916	31.	147004
62.	17739	32.	144144
63.	17604	33.	93094
64.	17068	34.	52461
65.	24369	35.	128140

66.	23293	36.	11517
67.	21018	37.	194175
68.	10869	38.	14124
69.	14781	39.	1015308
70.	13650	40.	245784
71.	22654	41.	2075590
72.	16116	42.	511863

**Multiplication
Lesson 10
Page 32**

1.	218340	43.	119592
2.	38904	44.	146224
3.	12988	45.	50490
4.	373713	46.	100035
5.	67730	47.	348552

6.	196812	48.	1916330
7.	590601	49.	12038
8.	11040	50.	44440
9.	31080	51.	417480
10.	7791928	52.	804960

11.	616018	53.	31962
12.	6888	54.	422180
13.	858585	55.	159728
14.	847008	56.	398031
15.	339968	57.	52584

58.	308864	60.	159440
59.	17496		

61.	11960	66.	15904
62.	149888	67.	629272
63.	114586	68.	591888
64.	17160	69.	2077794
65.	32760	70.	1165395

71.	444136	76.	5159
72.	539478	77.	64980
73.	72630	78.	105051
74.	613479	79.	24780
75.	241376	80.	736494

81.	55440		
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**Supplementary Work
Page 33**

1.	3211
2.	5282
3.	7473
4.	9504
5.	11585
6.	13746
7.	15817
8.	17948
9.	20029

**Square Balance
Page 34
Column**

1.	6394
2.	11678
3.	8162
4.	13406
5.	15204
6.	9990
7.	4536
8.	17112
9.	2828
10.	5317

94627

across Row

1.	5183
2.	5007
3.	5447
4.	5576
5.	5831

6.	4984
7.	5099
8.	5019
9.	5707
10.	5468

11.	5101
12.	5087
13.	5625
14.	4908
15.	5167

16.	5033
17.	4985
18.	5400

94627

**Addition
Lesson 11
Page 35**

1.	5279
2.	5827
3.	4669
4.	4916
5.	3104

6.	4671
7.	5727
8.	5258
9.	6176
10.	5656

11.	6178
12.	4464

**Multiplication
Exercises
Lesson 11
Page 36**

13.	2121114
14.	248738
15.	3807232

16. 11560762		41. 394.272	36. 320.97
17. 31738420		42. 10.56324	37. 10.92
18. 2919656			38. 347.10
19. 7130998			39. 435.00
20. 8929792			40. 86.43
			41. 1209.60
21. 49671080			42. 28.42
22. 26134830			43. 9.31
23. 594972			44. 16.53
24. 1607868			45. 17.50
25. 11852568			46. 112.32
			47. 183.20
26. 28235232			48. 294.84
27. 197883			49. 1784.25
28. 3121092			50. 15.08
29. 9642024			51. 84.00
30. 1953666			52. 47.97
			53. 37.76
31. 19140929			54. 91.00
32. 33864516			55. 948.78
33. 3266115			56. 336.14
34. 117521898			57. 700.47
35. 8299704			58. 77.42
			59. 52.89
36. 7717506			60. 2100.00
37. 57498848			61. 283.14
38. 119642			62. 29.44
39. 9502848			
40. 2312946			
41. 23543844			
42. 2994552			
43. 55344681			
44. 3221788			
45. 27166830			
46. 6746308			
47. 34391861			
48. 4521088			
49. 6761025			
50. 21327440			
51. 15858795			
52. 4769842			
53. 8037442			
54. 34145360			
55. 4194392			
56. 622267			
57. 1372816			
58. 20883657			
59. 5844585			
60. 13712062			

Addition
Lesson 12
Page 37

- 4674
- 5382
- 3899
- 5531
- 5336
- 5536
- 5271
- 4435
- 4119
- 4258
- 4968
- 3705

Multiplication of
Decimals
Lesson 12
Page 38

- 15526.4
- 562.08
- 173.949
- 651.84
- 217.485
- 802.262
- 8204.75
- 35938.8
- 47.5154
- 346154.4
- 501.86
- 17.68284
- 53.01
- 57.97
- 75241.54
- 9014.3
- 34.0722
- .319054
- 695.79
- 4761.504
- 58.35552
- 18424.92
- 69.5442
- 147.66
- 5571.625
- 728.25266
- 45678.2
- 419.808

Addition
Lesson 13
Page 39

- 6447
- 3636
- 5131
- 4621
- 3492
- 5582
- 4205
- 5262
- 4741
- 4651
- 4581
- 5719

Multiplication of
Decimals
Lesson 13
Page 40

- \$ 43.61
- 47.50
- 65.19
- 66.64
- 297.16
- 30.36
- 451.50
- 55.44
- 284.80
- 225.75
- 414.05
- 45.26
- 45.01
- 18.27
- 64.75
- 175.50
- 25.65
- 91.68

Test 1A—Addition
Page 41

- 557
- 449
- 401
- 494
- 468
- 429
- 431
- 465
- 425
- 477
- 353

Test 1B—Addition

- 4799
- 3122
- 4120
- 4903
- 5006

6.	3794	16.	10.00	51.	79.64644	31.	19141.863
		17.	8.15	52.	.7726914	32.	335.0763
	Test 1C—	18.	13.35	53.	7.027328	33.	1176.252
	Multiplication	19.	7.90	54.	30.21208	34.	32661.15
1.	24120.	20.	17.60	55.	5964.9189	35.	8299.704
2.	7722.	21.	16.25	56.	13092.224	36.	75.78033
3.	161115.	22.	10.65	57.	16075.66	37.	5749.43
4.	92120.	23.	15.20	58.	321.7282	38.	7691.498
5.	528.	24.	31.70	59.	1.955435	39.	605.9052
6.	27750.	25.	14.40	60.	1179.09	40.	20257.575
7.	529.	26.	19.80			41.	4737.654
8.	295120.	27.	14.20		Addition	42.	50.3447
9.	138168.	28.	9.80 - 12.90		Lesson 15	43.	394400.62
10.	42240.	29.	15.20		Page 45	44.	72406.875
11.	22422.	30.	11.85 \$438.15	1.	\$25.48	45.	5.67335
12.	43956.			2.	29.27		
13.	65.16		(b)	3.	37.99	46.	228132.22
14.	38.544	Hotel	150.85	4.	47.50	47.	158556.96
15.	501.7	Meals	131.60	5.	44.37	48.	4573.3849
16.	2.574	Bag-		6.	38.50	49.	25.55388
17.	31.635	gage	35.80	7.	52.19	50.	9330.944
18.	748.	Carfare	90.65	8.	48.67	51.	38386.12
19.	54.12	Inciden-		9.	45.73	52.	4203864.
20.	21.978	tals	29.25 \$438.15	10.	31.17	53.	1152.2385
21.	41.04			11.	44.44	54.	20448.062
22.	1555.4			12.	34.38	55.	7.53886
23.	70.38					56.	2274.7344
24.	23.868					57.	31271.184
						58.	2245.932
						59.	18.78168
						60.	58.58765
						61.	19205.216
						62.	52.9299
						63.	1114.92
						64.	5815.71
						65.	4558262.
						66.	16.43304
						67.	4.07154
						68.	73760.22
						69.	15.75132
						70.	10132.452
						71.	3402.706
						72.	3656.6522
						73.	304.8474
						74.	537.9375
						75.	196.26176
						76.	4775.867
						77.	567.4592

78.	1047.6753
79.	162680.25
80.	183.6476
81.	11281.2
82.	1717.456
83.	27355.142
84.	4512.271
85.	23589.748
86.	145.16997
87.	437.1662
88.	6.58110
89.	1994.4672
90.	366000.
91.	2962.729
92.	5354.3908
93.	2.06593
94.	1664.36303
95.	6.89363
96.	7327.111
97.	6646.7544
98.	185.55592
99.	1210.28138
100.	7.72145
101.	59.29359
102.	77.56610
103.	1756.095
104.	460.79792
105.	29.13504
106.	46.86442
107.	1605.3435
108.	67.73958
109.	6.24429
110.	192.91734
111.	54.54432
112.	54.85794

Addition
Lesson 16
Page 47

1.	1882
2.	2331
3.	1881
4.	1722
5.	2322

6.	1987
7.	1941
8.	3201
9.	2442
10.	1926
11.	\$25.18
12.	36.20
13.	29.78
14.	39.21
15.	24.79
16.	37.13
17.	36.45
18.	31.29
19.	26.71
20.	21.08

Multiplication
Exercises
Lesson 16
Page 48

21.	60239.824
22.	10531.8042
23.	129005.734
24.	515.213386
25.	74107.742
26.	130146.301
27.	40896.991
28.	12179.755
29.	329651.733
30.	41377.146
31.	27341.3997
32.	71209.217
33.	477.87495
34.	14066.7765
35.	5830.9161
36.	176.858263
37.	1093.9298
38.	147.70052
39.	8903.0249
40.	51.456075
41.	(a) 178
	(b) 890
	(c) 3560
Total	4628
42.	\$15,611,576.00
43.	6,010.00
44.	\$47,792.16
45.	304.94

Addition
Lesson 17
Page 49

1.	\$34.07
2.	35.70
3.	45.79
4.	23.12
5.	37.40
6.	39.85
7.	34.85
8.	32.89
9.	38.73
10.	42.66
11.	48.74
12.	49.64
13.	49.75
14.	37.89
15.	45.63
16.	49.94
17.	43.70
18.	53.22
19.	57.91
20.	53.38

Multiplication
Exercises
Lesson 17
Page 50

21.	9136.7232
22.	2699.30556
23.	384.496945
24.	15348.384
25.	20132.3199
26.	455095.872
27.	457.90088
28.	17169.1512
29.	18071.7443
30.	66026.323
31.	242985.06
32.	7020154.2
33.	23534.4868
34.	30894.048
35.	8.8582128
36.	104094.723
37.	13002.9206
38.	58088.961
39.	57.181872
40.	547858.542

41.	72835.616
42.	78503.678
43.	252.20384
44.	5314.1088
45.	.975
46.	1.5141
47.	2.5675
48.	37.1995
49.	.0396083
50.	.007264
51.	1.1564
52.	21.0362
53.	.09125
54.	1.6755

Addition
Lesson 18
Page 51

1.	5855
2.	6184
3.	5602
4.	5369
5.	5301
6.	7092
7.	6254
8.	5391
9.	6224
10.	5917

Multiplication
Lesson 18
Page 52

11.	321.746
12.	67.592
13.	249857.89
14.	41.728
15.	35.502
16.	65593.575
17.	249115.4
18.	3482.071
19.	118938.535
20.	110600.4
21.	174.759
22.	.946
23.	602.756
24.	2406.646
25.	4114.589

26.	321.969
27.	20597.474
28.	2549.91
29.	3338.791
30.	14641.879
31.	241.105
32.	176.078
33.	3771.338
34.	625.711
35.	151846.95
36.	4172.723
37.	123.748
38.	59.652
39.	592.896
40.	881.932
41.	181.207
42.	14888.657
43.	588688.8
44.	350.438
45.	138494.18
46.	790.046
47.	41616.584
48.	3932.399
49.	1818.031
50.	84.979
51.	1153.673
52.	1572.935
53.	81649.815
54.	2332.781
55.	2108.610
56.	78.479
57.	502.022
58.	19075.42
59.	2297.388
60.	30970.379
61.	6561.32
62.	468.723
63.	175.075
64.	412164.
65.	842.340
66.	28.207
67.	141.460
68.	1021.881
69.	24.8
70.	2284.975

Addition
Lesson 19
Page 53

1.	5855
2.	6184
3.	5602
4.	5369
5.	5301
6.	7092
7.	6254
8.	5401
9.	6224
10.	5917
11.	2305
12.	6479
13.	9710
14.	6760
15.	5365
16.	8115
17.	8770
18.	8243
19.	8476
20.	8518

Multiplication
Lesson 19
Page 54

21.	2740.3879
22.	58262.316
23.	20543952.
24.	1318831.5
25.	964684.35
26.	24408.48
27.	3829.8015
28.	24648.972
29.	21717.78
30.	12422.325
31.	256.6763
32.	293880.
33.	434.7688
34.	5.09894
35.	.03239145
36.	67417.5
37.	7975.621
38.	168206.976
39.	37587.2112
40.	8536.34538

41.	322.309596
42.	39.662021
43.	130272402.
44.	231359.128
45.	4231.74438
46.	56552.4576
47.	351.978336
48.	168336669.
49.	20.6149928
50.	7285.94496
51.	18988.8036
52.	4232401.28
53.	54624.2355
54.	28912.5075
55.	7472305.75
56.	376.551336
57.	2.06221248
58.	951.8937
59.	1600.2321
60.	3614.6724
61.	.548345127
62.	35536.7982
63.	33879009.2
64.	37911.2553
65.	3718625.22
66.	215436.312
67.	4907.2325
68.	661924449.
69.	\$ 168.95
70.	\$1526.40

Addition
Lesson 20
Page 55

1.	38.02
2.	38.90
3.	48.05
4.	41.05
5.	57.62
6.	35.98
7.	48.82
8.	52.33
9.	52.45
10.	38.14
11.	30.90
12.	29.23
13.	43.02
14.	27.06
15.	34.62

16.	41.63
17.	42.94
18.	48.97
19.	28.73
20.	31.42

Accumulative
Multiplication
Lesson 20
Page 56

21.	294592
22.	652310
23.	443448
24.	395405
25.	242564
26.	302664
27.	782349
28.	201625
29.	197646
30.	480222
31.	412473
32.	310270
33.	144131
34.	266173
35.	656529
36.	118557

Addition
Lesson 21
Page 57

1.	41.82
2.	53.81
3.	51.48
4.	43.43
5.	49.92
6.	48.98
7.	55.69
8.	51.53
9.	34.46
10.	65.52

Addition
Lesson 22
Page 59

1.	6330
2.	6276
3.	5941
4.	6563
5.	6533

6.	6495
7.	7190
8.	5743
9.	7732
10.	6496
11.	6502
12.	6160

**Accumulative
Multiplication
Lesson 22
Page 60**

13.	140.62
14.	326.00
15.	140.92
16.	534.18
17.	1174.14
18.	505.62
19.	98.10
20.	1062.20
21.	509.92
22.	34.99

**Addition
Lesson 23
Page 61**

1.	5942
2.	6194
3.	6184
4.	6918
5.	8269
6.	6598
7.	5366
8.	5859
9.	5726
10.	7809
11.	8899
12.	7138

**Multiplication
Lesson 23
Page 62**

13.	4095.48832
14.	55703.5463
15.	2584.22648

16.	243195.35
17.	269142.98
18.	29508.9552
19.	1885.08192
20.	376.03678
21.	28248.5882
22.	14436.576
23.	61442.5042
24.	248.96004
25.	248282.964

26.	4407.39704
27.	8696.715
28.	1122.93594
29.	722.35048
30.	324988.422
31.	115776.88
32.	365.50622
33.	39187.899
34.	7599.8048
35.	12366.6572
36.	11599.2924
37.	85058.568
38.	560.78068
39.	63888.048
40.	147691.56

41.	350966.016
42.	2735.70075
43.	5483.59
44.	2463.04
45.	423.36
46.	297.92
47.	298.94
48.	3859.87
49.	8871.17
50.	1391.51
51.	7719.84
52.	11965.99

**Addition
Lesson 24
Page 63**

	(a)
Smith	25.31
Crawford	11.66
Peterson	25.88
Marks	11.22
Johnson	14.88
John	15.69

Baker	23.87
Jacobs	12.97
Green	30.93
Barnes	16.96
Thomas	25.52
McGee	16.58
Wilson	19.02
Downs	10.76
Jones	13.08
Wright	21.94
Austin	25.42
Hayes	8.96
Rudin	8.04
Beck	9.72
	348.41

(b)

Mon.	60.87
Tues.	50.67
Wed.	43.29
Thurs.	93.98
Fri.	36.15
Sat.	63.45
	348.41

**Multiplication
Lesson 24
Page 64**

1.	534257
2.	86363
3.	741003
4.	392641
5.	266055
6.	389669
7.	330071
8.	404321
9.	369473
10.	438179

**Addition
Lesson 25
Page 65**

1.	5712
2.	7441
3.	6142
4.	6406
5.	6029
6.	6416
7.	6788
8.	6588
9.	7546
10.	5845

11.	7017
12.	7289

**Multiplication
Lesson 25
Page 66**

13.	9456.25
14.	1756.25
15.	1518.75
16.	1032.50
17.	2725.00
18.	583.00
19.	4518.75
20.	5390.00
21.	12206.25
22.	4562.50
23.	4223.75
24.	6056.25
25.	1767.00
26.	498.75
27.	4187.00
28.	1314.00
29.	1417.50
30.	437.50
31.	708.00
32.	1232.50

**Subtraction
Lesson 26
Page 68**

1.	148
2.	131
3.	172
4.	146
5.	113
6.	195
7.	248
8.	140
9.	182
10.	200
11.	167
12.	266
13.	129
14.	79
15.	108

16.	144
17.	171
18.	119
19.	117
20.	228
Addition	
Lesson 27	
Page 69	

1.	6243
2.	5731
3.	7020
4.	6605
5.	6724
6.	6876
7.	7002
8.	6708
9.	6065
10.	5227
11.	7583
12.	5160

Subtraction
Lesson 27
Page 70

13.	48.00
14.	4.78
15.	2.94
16.	64.00
17.	2.00
18.	33.68
19.	34.56
20.	23.49
21.	21.01
22.	46.87
23.	5.56
24.	43.57
25.	6.73
26.	3.24
27.	30.90
28.	1.09
29.	9.88
30.	11.00
31.	73.79
32.	15.06
33.	1.06
34.	120.01
35.	81.89

36.	102.11
37.	11.43
38.	20.00
39.	79.17
40.	20.00
41.	76.11
42.	110.50
43.	1.00
44.	80.89
45.	11.57
46.	36.79
47.	92.32
48.	82.11
49.	559.10
50.	127.05
51.	43.40
52.	29.25
53.	720.02
54.	52.10
55.	203.91
56.	162.75
57.	635.04
58.	108.87

Addition
Lesson 28
Page 71

1.	8210
2.	8796
3.	9046
4.	6426
5.	5027
6.	7611
7.	8145
8.	8292
9.	7978
10.	10524
11.	11048
12.	9695

Subtraction
Lesson 28
Page 72

Charles	\$ 715
Mills	544
Smith	1750
Jones	1065
Reed	1248

Frey	139
White	1269
Green	868
Busse	877
Grisby	352
Rogne	142
Smith	852
McCurry	595
Cross	137
Tulley	1914
Stone	638
Daniels	191
Walters	409
Johnson	86
Bell	500

Balance Sheet
Lesson 29
Page 73

Lines

1.	30.61
2.	7.31
3.	20.54
4.	16.18
5.	21.53
6.	22.82
7.	18.95
8.	9.58
9.	24.51
10.	16.40
11.	14.94
12.	15.02
13.	6.79
14.	19.23
15.	19.22
	<u>263.63</u>

Columns

1.	58.05
2.	42.42
3.	31.99
4.	43.98
5.	57.20
6.	29.99
	<u>263.63</u>

Debits & Credits
Lesson 29
Page 74

Cr. Dr. Bal.

1.	\$55.16	675.12	619.96
2.	45.24	111.25	66.01
3.	54.43	537.11	482.68
4.	61.88	576.60	514.72
5.	10.91	50.63	39.72
6.	8.58	531.55	522.97
7.	28.75	179.91	151.16
8.	26.76	565.27	538.51
9.	16.72	602.87	586.15
10.	42.22	633.33	591.11
11.	22.87	669.86	646.99
12.	624.31	785.67	161.36
13.	22.61	979.45	956.84
14.	21.03	113.97	92.94
15.	18.26	163.36	145.10
16.	11.32	668.55	657.23
17.	286.31	765.14	478.83
18.	31.09	542.28	511.19

Test 2A
Addition
Page 75

1.	\$25.30
2.	23.94
3.	18.22
4.	26.86
5.	21.34
6.	29.80
7.	28.48
8.	32.13
9.	23.86
10.	30.33

Test 2B
Accumulation

1.	65136	7924 06
2.	22268	
3.	55470	
4.	25916	
5.	103.38	

6. 766.32
7. 482.45
8. 4.99

Test 2C
Subtraction

1. \$222.95
2. 71.95
3. 55.23
4. 733.84
5. 192.55
6. 78.12
7. 416.67
8. 69.06
9. 94.25
10. 65.63
11. 1261.11
12. 2205.86

Division
Lesson 30
Page 80

1. 2.13
2. 8.22
3. 5.53
4. 15.23
5. 61.823
6. 5.21
7. 97.54
8. 30.21
9. 83.56
10. 8.76
11. 46.56
12. 25.63
13. 73.33
14. 44.31
15. 21.21
16. 18.11
17. 10.31
18. 4.535
19. 21.66
20. 44.75
21. 10.91
22. 19.01
23. 11.21
24. 25.67
25. 34.52

26. 101.1
27. 111.9
28. 352.5
29. 254.7
30. 558.7

31. 567.1
32. 557.2
33. 151.
34. 227.1
35. 36.
36. 1.592
37. 5.731
38. 1.625
39. 1.597
40. 9.875
41. 195.5
42. 35.01
43. 2.572
44. 642.9
45. 7.1
46. 556.4
47. 1052.
48. 2.639
49. 15.06
50. 451.1

Addition
Lesson 31
Page 81

1. 4944
2. 4862
3. 5066
4. 5276
5. 5243
6. 5318

Multiplication
Lesson 31
Page 82

7. 29086.403
8. 12583.362
9. 23361.38
10. .568
11. 24583.65
12. 331.684
13. 3882.824
14. .634
15. 4057.56

16. 83192.641
17. 3074.301
18. .005
19. 106.502
20. 14.548

21. 183817.86
22. 40954.883
23. 20.776
24. 12.246
25. 3546.522

26. 6108.392
27. 11821.04
28. 586.063
29. 24.48
30. 79.365

31. 69852.54
32. 2432.771
33. 1.714
34. 2835.788
35. 522.707

36. 379.562
37. 7141.569
38. 18.624
39. 1944.712
40. 5.333

41. 80.461
42. 286.680
43. 116.070
44. 962.563
45. 3687.472

46. 249828.55
47. 3.323
48. 19.394
49. 10.999
50. 757.109

51. 323.352
52. 998.284
53. 2063.885
54. 1164.176
55. .443

56. 119.446
57. 639.818
58. 4411.195
59. 211.703
60. 2.595

61. 1339.56
62. 2926.005
63. 20.737
64. 37398.24
65. 26109.6
66. .758

Addition
Lesson 32
Page 83

1. 4026
2. 3942
3. 4569
4. 5132
5. 3786
6. 5438

Division
Lesson 32
Page 84

7. .035
8. 2.237
9. .880
10. 1.749
11. 5.497
12. 2.876
13. 1038.052
14. .342
15. 53.595
16. .168
17. 71.920
18. .683
19. .004
20. .902
21. .087
22. .099
23. .084
24. .129
25. .517
26. .927
27. .092
28. 7.078
29. .931
30. .010
31. .001
32. .392

33.	.086			11.	1988	16.	424.410
34.	.085			12.	1969	17.	4.770
35.	1.579			13.	1650	18.	.385
36.	12.481			14.	848	19.	2.062
37.	6.384			15.	1210	20.	98.052
38.	236.511						
39.	.140					21.	9.382
40.	.049					22.	64.973
41.	1.276					23.	.958
42.	.780					24.	.864
43.	.056					25.	90.567
44.	117.104					26.	1.018
45.	3.372					27.	7.503
46.	.409					28.	.016
47.	71.189					29.	11.025
48.	6.318					30.	.667
49.	7.086					31.	227.473
50.	1.881					32.	11.240
51.	20.080					33.	.179
52.	10.028					34.	759.735
53.	.840					35.	.081
54.	16.743					36.	.011
55.	3.738					37.	20.151
56.	.059					38.	.008
57.	2.780					39.	.007
58.	.493					40.	3.264
59.	6.883					41.	15.912
60.	.641					42.	8.766
61.	6.203					43.	6.198
62.	.930					44.	8.402
63.	1.577					45.	5.538
64.	.138					46.	.500
65.	8.203					47.	.001
66.	7.917					48.	.002
67.	.763					49.	5.378
68.	.356					50.	.814
69.	2.045					51.	585.367
70.	1.145					52.	35.312
71.	.540					53.	10.222
72.	9.940					54.	77.317
73.	9.559					55.	6.088
74.	.791					56.	7.279
75.	.990					57.	.132
76.	1.008					58.	.842
77.	20.932					59.	.072
78.	1.069					60.	.134
79.	1.001						
80.	1.156						
81.	.720						

Addition		Lesson 33	
Page 85		Lines	
1.	2731	11.	1988
2.	2058	12.	1969
3.	690	13.	1650
4.	984	14.	848
5.	1525	15.	1210
6.	1600		21346
7.	1483		
8.	871		
9.	479		
10.	1260		

Division		Lesson 33	
Page 86		Columns	
1.	4086	11.	1988
2.	2689	12.	1969
3.	3903	13.	1650
4.	4089	14.	848
5.	3033	15.	1210
6.	3546		21346

Division		Lesson 33	
Page 86		Average Sales	
A	\$ 553.20		\$ 92.20
B	430.59		71.77
C	916.80		152.80
D	1088.06		181.34
E	371.43		61.91
F	1905.22		317.54
G	517.36		86.23
H	529.33		88.22
I	1137.56		189.59
J	211.40		35.23
K	2176.04		362.67
L	2577.85		429.64

Division		Lesson 33	
Page 86		Average Sales	
Mon.	\$2310.91		192.58
Tues.	2201.72		183.48
Wed.	2205.84		183.82
Thurs.	1569.11		130.76
Fri.	1048.31		87.36
Sat.	3078.95		256.58

Division		Lesson 34	
Page 88		Average Sales	
7.	.512	51.	585.367
8.	.552	52.	35.312
9.	2.888	53.	10.222
10.	.908	54.	77.317
11.	.988	55.	6.088
12.	66.843	56.	7.279
13.	950.440	57.	.132
14.	7.457	58.	.842
15.	86.767	59.	.072
		60.	.134

61. .820
62. 52.637
63. 8.464
64. 25.621
65. 757.392

66. .482
67. 76.091
68. 1015.105
69. .096
70. .440

71. .001
72. 2.946
73. .071
74. 7.344
75. .657

Fractions
Lesson 35
Page 89

1. .8571
.875
.8333
.875
.5833

.6875
.625
.4167
.4444
.4375

.7778
.6667

2. .4375
.2083
.0833
.7778
.375

.1667
.1563
.9167
.8125
.5469

.6875
.4444

3. 21.31
24.67
29.68
76.15
88.22
20.13

4. 212.02
245.06
170.30
135.92
1625.17
83.58

5. 2082.5
6. 61436.25
7. 3858.40625
8. 94.35
9. 5165.9748
10. 19.340125

Division
Lesson 35
Page 90

11. 85.962954
12. 2.23715021
13. 89.521274
14. 19.164174
15. 5927.0127

16. 1000.0305
17. 1.7765672
18. 7.8932893
19. 6144.3036
20. 536.82044

21. 164.28567
22. 404.309
23. 23000.
24. .51326442
25. 44000.

26. .6328064
27. 264.83124
28. .010682341
29. .64022614
30. 23.5372711

Addition of Mixed
Numbers
Lesson 36
Page 91

1. 309.5
2. 391.
3. 397.
4. 534.5
5. 501.

6. 537.75
7. 725.
8. 595.5
9. 3634.5
10. 6211.25

11. 335.25
12. 447.75
13. 288.625
14. 534.875
15. 475.125

16. 2429.125
17. 3707.0625
18. 2925.375
19. 3449.125
20. 2686.4375

Split Multipliers
Lesson 36
Page 92

21. 3943.164
22. 582022.1
23. 2584.438
24. 243257.8
25. 2864542.

26. 29510.83
27. 1885.773
28. 376.1146
29. 28248.58
30. 14436.576

31. 7975.621
32. 168206.976
33. 37587.2112
34. 8536.34538
35. 322.309596

36. 56552.4576
37. 351.978336
38. 168336669.
39. 2061499.28
40. 7285.94496

41. 39.662021
42. 13027.2402
43. 231359.128
44. 4231.74438
45. 18988.8036

46. 61442.50
47. 248.96004
48. 248282.964
49. 4407.39704
50. 8696.715

51. 1122.935
52. 722.350
53. 324988.422
54. 115776.880
55. 365.506

56. 54624.2355
57. 28912.5075
58. 7472305.75
59. 376.551336
60. 2.06221248

61. 951.89370
62. 1600.23210
63. 36146.7
64. .548345127
65. 35536.7982

66. 33879.00
67. 37911.25
68. 37186.2522
69. 215436.312
70. 4907.2325

Addition
Lesson 37
Page 94

Lines:
1. 37.16
2. 31.15
3. 17.93
4. 32.15
5. 24.63

6.	36.63	
7.	32.97	
8.	17.77	
9.	41.32	
10.	13.46	285.17

Columns

1.	18.47	
2.	31.20	
3.	43.61	
4.	39.91	
5.	35.57	
6.	38.91	
7.	44.39	
8.	33.11	285.17

Addition of Fractions
Lesson 37
Page 94

9.	212.75
10.	376.25
11.	204.14
12.	5544.66
13.	2006.40
14.	49.58
15.	74.75

Permanent Decimal
Point
Page 95

1.	15.60
2.	1037.00
3.	14.70
4.	1.49
5.	8.40
6.	16.17
7.	92.42
8.	84.69
9.	152.79
10.	1476.62
11.	19.61
12.	174.14
13.	8.27
14.	.38
15.	.19

Permanent Decimal
Point
Lesson 38
Page 96

1.	3.51
2.	2.30
3.	.95
4.	2.43
5.	8.94
6.	36.66
7.	6.88
8.	1.63
9.	4.34
10.	3.27
11.	6.98
12.	8.66
13.	13.46
14.	9.50
15.	52.79
16.	9.90
17.	10.46
18.	.07
19.	2.40
20.	11.73
21.	43.04
22.	42.22
23.	55.06
24.	16.28
25.	48.89
26.	11.38
27.	20.08
28.	28.28
29.	4.06
30.	13.13
31.	8.53
32.	.30
33.	25.10
34.	3.03
35.	17.83
36.	4.07
37.	20.13
38.	17.21
39.	32.47
40.	20.99

41.	.04
42.	415.00
43.	37.70
44.	1.80
45.	5.85

46.	12.35
47.	.28
48.	4.53
49.	38.70
50.	21.78

Addition
Lesson 39
Page 97

1.	50.87
2.	35.63
3.	37.89
4.	46.12
5.	69.07
6.	55.73
7.	37.92
8.	44.04
9.	54.21
10.	45.41

Addition
Lesson 39
Page 98

51.	4679
52.	5283
53.	4503
54.	5186
55.	4120
56.	5402

Addition
Lesson 40
Page 99

1.	3274
2.	3872
3.	4717
4.	4668
5.	3716
6.	4439

Permanent Decimal
Billing
Lesson 40
Page 100

1.	437 yd.	\$ 72.11
2.	292½ yd.	159.41
3.	307¾ yd.	55.40
4.	338¾ yd.	299.79
5.	326½ yd.	98.77
	Total	\$685.48

Addition
Lesson 41
Page 101

1.	3839
2.	5787
3.	5215
4.	3627
5.	5106
6.	2291

Permanent Decimal
Billing
Lesson 41
Page 102

7.	\$ 39.79
8.	20.30
9.	243.20
10.	21.75
11.	255.00
12.	153.12
13.	841.50
14.	16.90
15.	44.66
16.	103.68
17.	40.94
18.	33.06
19.	26.60
20.	15.12
21.	24.24
22.	41.07
23.	29.12
24.	4.68
25.	62.16

Test 3C—Division		11.	192.69	21.	40.52	Addition			
Page 109		12.	82.86	22.	3.93	Lesson 46			
1.	22.2	13.	227.70	23.	3.06	Page 115			
2.	65.46	14.	263.99	24.	450.43	Columns			
3.	304.	15.	289.52	25.	66.44	564.38	1.	174.09	
4.	114.698	16.	163.48				2.	218.98	
5.	987.	17.	58.00	26.	30.60		3.	143.19	
6.	816.667	18.	278.18	27.	162.22		4.	96.04	
7.	46.06	19.	228.77	28.	203.70		5.	139.36	
8.	3.026	20.	247.86	29.	73.61				
9.	141.878	21.	160.50	30.	31.28	501.41	6.	257.64	1029.30
10.	11.946	22.	179.99						
11.	461.493	23.	243.33	31.	14.35		Lines		
12.	8.945	24.	278.35	32.	167.19		1.	151.34	
Supplementary Work		25.	319.51	33.	15.98		2.	45.82	
Page 111		26.	346.49	34.	225.24		3.	91.64	
1.	31209	27.	242.70	35.	4.54	427.30	4.	87.20	
2.	53530	28.	120.66				5.	66.08	
3.	74033	29.	275.29	6355.30			6.	137.25	
4.	95142	Addition		36.	6.28		7.	83.99	
5.	116857	Lesson 45		37.	2.36		8.	68.87	
6.	137562	Page 113		38.	67.41		9.	137.76	
7.	158671	1.	735.45	39.	21.21		10.	159.35	1029.30
8.	179477	2.	639.09	40.	15.89	113.15			
9.	201495	3.	592.06						
Square Balance		4.	663.39	41.	238.28		Tonnage—Gross Ton		
Page 112		5.	813.29	42.	6.70		Lesson 46		
Columns		6.	695.81	43.	24.16		Page 116		
1.	1270.34	7.	664.75	44.	127.72		11.	175.61	
2.	1095.58	8.	430.08	45.	58.46	455.32	12.	3.33	
3.	906.13	9.	707.40				13.	.92	
4.	812.08	10.	817.35	46.	74.14		14.	40.13	
5.	1350.94	Tonnage		47.	22.14		15.	43.71	263.70
6.	920.23	Lesson 45		48.	28.13				
	6355.30	Page 114		49.	450.93				
Rows		11.	2.36	50.	17.78	593.12	16.	246.35	
1.	145.49	12.	2.23				17.	43.21	
2.	284.85	13.	111.02	51.	8.11		18.	4.49	
3.	289.49	14.	318.53	52.	368.61		19.	30.09	
4.	235.28	15.	1.35	435.49	53.	1.85	20.	12.32	336.46
5.	248.28				54.	3.47			
6.	200.05	16.	169.67	55.	55.53	437.57			
7.	153.57	17.	39.28				21.	266.90	
8.	165.45	18.	30.86	56.	100.22		22.	107.20	
9.	206.80	19.	186.57	57.	352.36		23.	40.20	
10.	226.17	20.	24.28	450.66	58.	8.02	24.	11.05	
					59.	4.44	25.	39.16	464.51
					60.	87.79	552.83		

26. 55.54
 27. 102.59
 28. 37.32
 29. 4.51
 30. 9.71 209.67

31. 18.80
 32. 28.18
 33. 3.12
 34. 37.94
 35. 34.84 122.88

36. 79.76
 37. 68.18
 38. 60.48
 39. 19.35
 40. 53.00 280.77

41. 12.23
 42. 1.95
 43. 5.47
 44. 32.66
 45. 128.96 181.27

46. 29.69
 47. 1.84
 48. 77.94
 49. 28.85
 50. 20.34 158.66

51. 138.19
 52. 20.53
 53. 28.79
 54. 7.45
 55. 144.27 339.23

56. 71.39
 57. 11.06
 58. 382.34
 59. 74.91
 60. 24.38 564.08

**Division Proof
 Lesson 47
 Page 118**

1. .0986
 2. .1248

3. 5.6495
 4. .0972
 5. .1984

6. 1.1802
 7. .6682
 8. 19.44
 9. 1.1220
 10. 2.3298

11. 1.3907
 12. .3624
 13. 8.1117
 14. .5718
 15. .6800

16. 291.5213
 17. 1.2640
 18. 142.2444
 19. 4.5985
 20. .1292

21. 3.0255
 22. 10.7443
 23. 52.3437
 24. 5.6472
 25. 2.8182

26. .1611
 27. 248.1769
 28. .1008
 29. .1237
 30. 39.4854

31. .4755
 32. .4119
 33. .00195
 34. 1.7622
 35. .1022

36. 95.7401
 37. .3268
 38. 472.3667
 39. .0005
 40. .4705

41. 1.3539
 42. 1.4790
 43. 10.8198
 44. 41.9614
 45. 1116.862

46. 2.7192
 47. 1.1410
 48. .7032
 49. 1.0749
 50. 646.6667

51. 41.4700
 52. 15.8174
 53. 2870.6244
 54. 56.8140
 55. .5603

56. 1038.0227
 57. 2.0338
 58. 15.2036
 59. 2.9057
 60. 1.8184

**Addition
 Lesson 48
 Page 119**

1. 321.27
 2. 413.55
 3. 328.11
 4. 305.64
 5. 318.91

6. 276.71

**Three-Factor
 Multiplication
 Lesson 48
 Page 120**

7. \$2384.64
 8. 1455.00
 9. 190.96
 10. 1301.04

11. 1386.00
 12. 501.76
 13. 64.80
 14. 267.30
 15. 394.24

16. 819.00
 17. 765.60
 18. 38.61
 19. 2137.54
 20. 573.44

21. 1002.49
 22. 257.28
 23. 12.48
 24. 1.80
 25. 190.08

26. 907.20
 27. 18000.00
 28. 31200.00
 29. 1774.08
 30. 220.80

31. 505.44
 32. .0500094
 33. 5580288.
 34. 538137.6
 35. 140784150.

36. 36578304.
 37. 182880.72
 38. .015625
 39. 174384.
 40. 120933.8

41. .011718750
 42. 4225536.
 43. 8573040.
 44. 438.
 45. 13577.22

46. 19251.75
 47. 221.76
 48. 77.76
 49. 920.00
 50. 235.52

51. 145.92
 52. 5184.00
 53. 1560.16
 54. 1743.24
 55. 1492.65

56. 633135.25

**Addition
 Lesson 49
 Page 121**

5. 457.92
 6. 227.05
 7. 320.56
 8. 348.24
 9. 542.91
 10. 333.12

Three-Factor Multiplication		14.	2448	Gross and Dozen (Cont'd)		11.	14.51%
Lesson 49		15.	22464	Lesson 51		12.	86.19%
Page 122		16.	10512	Page 126		13.	2.54%
11.	3846 yds. \$2653.74	17.	1083	1.	9.80	14.	35.07%
12.	2998 yds. 17.39	18.	1812	2.	504.30	15.	115.52%
13.	2031 pc. 15.84	19.	4221	3.	205.15	16.	38.68%
14.	3268 pc. 25.49	20.	16531	4.	920.16	17.	62.07%
15.	3055 art. 3681.28	21.	2257	5.	22.04	18.	257.19%
16.	10202 ft. 2295.45	22.	22 $\frac{11}{12}$	6.	1118.77	19.	51.02%
17.	7888 ft. 8834.56	23.	7 $\frac{4}{12}$	7.	873.77	20.	23.48%
18.	8850 ft. 331.88	24.	11 $\frac{6}{12}$	8.	127.76	21.	3244.50
19.	15400 ft. 847.00	25.	7 $\frac{9}{12}$	9.	27.12	22.	360.00
20.	8797 it. 5981.96	26.	9 $\frac{3}{12}$	10.	5.16	23.	5280.00
Tare		27.	42 $\frac{10}{12}$	11.	7.00	24.	25000.00
Page 122		28.	16 $\frac{6}{12}$	12.	6.58	25.	8646.15
21.	185.96	29.	6	13.	.91	26.	3464.00
22.	1518.66	30.	1 $\frac{1}{12}$	14.	1.10	27.	6329.55
23.	180.90	31.	2 $\frac{5}{12}$	15.	.53	28.	235640.55
24.	466.12	32.	3 $\frac{82}{144}$	16.	12.48	29.	2544.00
Addition		33.	1 $\frac{67}{144}$	17.	24.91	30.	13244.97
Lesson 50		34.	1 $\frac{39}{144}$	18.	152.80	Addition	
Page 123		35.	1 $\frac{115}{144}$	19.	3.89	Lesson 53	
1.	507.30	36.	1 $\frac{31}{144}$	20.	1.24	Page 129	
2.	470.77	37.	1 $\frac{32}{144}$	21.	7.55	1.	287.35
3.	271.64	38.	8 $\frac{9}{144}$	22.	5.99	2.	325.07
4.	314.99	39.	3 $\frac{37}{144}$	23.	9.70	3.	384.23
5.	401.72	40.	8 $\frac{82}{144}$	24.	7.83	4.	337.63
6.	408.59	41.	6 $\frac{122}{144}$	25.	96.10	5.	229.34
Gross and Dozen		42.	168.00	26.	95.33	6.	330.40
Lesson 50		43.	150.00	27.	89.54	7.	349.70
Page 124		44.	189.15	28.	321.63	8.	326.15
7.	7488	45.	51.84	29.	3.11	9.	334.02
8.	2544	46.	6.72	30.	7.02	10.	453.54
9.	1056	47.	80.30	Percentage Problems		Sales on a Percentage	
10.	108	48.	25.11	Lesson 52		Basis	
11.	456	49.	5.04	Page 128		Lesson 53	
12.	10368	50.	.50	1.	3136.25	Page 130	
13.	720	51.	206.23	2.	252.	11.	\$ 10,522.86 18.52%
		52.	37.42	3.	25.31	12.	8,919.50 13.41%
		53.	4.23	4.	8.00	13.	—24,208.64 35.87%
		54.	4.17	5.	1.04	14.	—23,433.66 23.47%
		55.	5.30	6.	600.25	15.	8,032.90 34.29%
		56.	26.22	7.	1889.16	16.	22,732.58 65.61%
				8.	21.99	17.	20,375.32 36.42%
				9.	2000.64	18.	2,026.70 30.40%
				10.	2755.52	19.	18,099.65 23.08%
						20.	—23,201.86 10.40%

Net Decimal Equivalent		58.	45.09	11.	2.35	Interest—(Cont'd)	
Lesson 56		59.	229.98	12.	5.99	Lesson 58	
Page 135		60.	28.67	13.	20.74	Page 140	
21.	.70763	401.63		14.	2.95	7.	1.63
22.	.6885	61.	619.62	15.	2.17	8.	3.41
23.	.65408	62.	21.38	34.20		9.	22.42
24.	.63772	63.	32.35	16.	2.04	10.	19.29
25.	.12188	64.	5.67	17.	18.47	11.	13.79
26.	.1215	65.	30.31	18.	1.72	60.54	
27.	.11254	709.33		19.	13.66	12.	155.33
28.	.92625	66.	6.38	20.	22.46	13.	13.16
29.	.9025	67.	165.85	58.35		14.	4.01
30.	.87994	68.	12.46	21.	1.86	15.	69.34
31.	.81284	69.	2.44	22.	12.90	16.	1.21
32.	.81	70.	3.16	23.	49.32	243.05	
33.	.78975	190.29		24.	81.08	17.	11.51
34.	.7695	71.	54.64	25.	10.37	18.	116.84
35.	.75026	72.	63.18	155.53		19.	18.07
Trade Discounts (Cont'd)		73.	7.34	26.	3.60	20.	72.50
Lesson 56		74.	4.47	27.	2.47	21.	81.76
Page 136		75.	16.95	28.	.88	300.68	
36.	89.90	146.58		29.	55.98	22.	47.72
37.	74.26	76.	24.34	30.	10.21	23.	22.81
38.	3.46	77.	1.85	73.14		24.	532.45
39.	123.12	78.	34.13	Exact Days		25.	49.71
40.	51.06	79.	12.40	Lesson 57		26.	16.59
341.80		80.	16.39	Page 138		669.28	
41.	.41	89.11		31.	72 days	Chain Discount	
42.	97.53	81.	8.83	32.	151	Lesson 59	
43.	28.47	82.	1.18	33.	136	Page 141	
44.	482.99	83.	52.63	34.	124	1.	41.35
45.	49.21	84.	18.60	35.	193	2.	29.31
658.61		85.	50.25	36.	252	3.	29.91
46.	119.91	131.49		37.	103	4.	34.03
47.	256.98	Interest		38.	84	5.	45.02
48.	96.15	Lesson 57		39.	72	6.	10.11
49.	38.76	Page 138		40.	203	7.	43.00
50.	29.59	1.	11.53	Addition		8.	31.96
541.39		2.	2.65	Lesson 58		9.	475.14
51.	480.65	3.	11.13	Page 139		10.	13.69
52.	4.01	4.	6.83	1.	51513	11.	74.08
53.	14.99	5.	2.37	2.	60987	12.	13.85
54.	62.67	34.51		3.	45758	13.	316.35
55.	115.96	6.	6.01	4.	26506	14.	30.62
678.28		7.	18.98	5.	27906	15.	556.54
56.	29.61	8.	32.81	6.	48639		
57.	68.28	9.	6.27				
		10.	7.62				
		71.69					

Cash Discount
Lesson 59
Page 142

1.	\$ 19.39
2.	8.88
3.	14.16
4.	12.00
5.	25.50
6.	8.69
7.	12.84
8.	9.62
9.	12.43
10.	13.00
11.	4.00
12.	5.00
13.	2.25
14.	4.40
15.	3.45
16.	2.00
17.	111.30
18.	243.10
19.	40.95
20.	30.00
21.	14.03
22.	11.75
23.	48.62
Total	657.36
Discount	13.15
Net	644.21

Addition
Lesson 60
Page 143

1.	1087.88
2.	1235.22
3.	1408.10
4.	1230.45
5.	962.97

Hardware Billing
Lesson 60
Page 144

1.	4.80
2.	4.20
3.	2.00
4.	14.00
5.	5.00

6.	11.00
7.	12.00
8.	4.20
9.	5.40
10.	5.60

68.20	50.71	17.49
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11.	651.90	342.25	309.65
12.	203.30		
13.	123.82		

327.12	218.35	108.77
--------	--------	--------

14.	110.70
15.	39.42

150.12	100.08	50.04
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Net	485.95
Cash Disc.	9.72

Net	476.23
-----	--------

Electrical Billing
Lesson 60
Page 144

16.	18.20
17.	3.90
18.	33.30
19.	1.44
20.	7.56

21.	24.62
22.	24.62
23.	12.31
24.	8.21
25.	29.18

26.	14.59
	177.93
	-3.56
	174.37

Addition
Lesson 61
Page 145

1.	299.76
2.	345.15
3.	379.36
4.	332.04
5.	323.34

6.	276.50
7.	233.90
8.	269.75
9.	301.17
10.	372.30

11.	358.79
12.	384.24
13.	434.60
14.	385.85
15.	332.45

16.	378.96
17.	348.09
18.	391.89
19.	361.15
20.	454.20

Drug Billing
Lesson 61
Page 146

21.	4.50	3.37
	6.00	4.50
	1.50	1.12
	1.33	1.33
	3.72	3.72
	2.83	2.83
	7.00	7.00
	15.60	8.42

32.29

22.	22.56
	8.46
	15.73
	28.20
	29.40
	115.29

219.64

23.	324.00
	16.33
	27.72
	10.26
	48.58
	25.99
	.76

453.64

Addition
Lesson 62
Page 147

1.	242.30
2.	277.60
3.	263.99
4.	468.21
5.	171.45

6.	362.54
7.	290.61
8.	309.33
9.	359.08
10.	254.66

11.	241.65
12.	264.10
13.	319.06
14.	364.68
15.	235.93

16.	448.06
17.	474.93
18.	273.54
19.	298.83
20.	238.18

Pre-Inventory Sale
Lesson 62
Page 148

21.	149.62
22.	16.79
23.	4.46
24.	18.27
25.	34.78

26.	18.56
27.	44.55
28.	62.86
29.	83.02
30.	80.19

31.	50.44
32.	42.44
33.	32.81
34.	21.87
35.	19.99

36.	38.70
37.	31.06
38.	16.20
39.	100.75
40.	62.65

41.	50.01		Addition							16.	2.68
42.	6.16		Lesson 63							17.	64.86
43.	4.27		Page 149							18.	8.60
44.	2.47									19.	8.24
45.	1.35	1.	261.00	11.	223.38	20.	5.54	Net,	.83363		
46.	13.12	2.	334.76	12.	305.90						
47.	7.65	3.	287.65	13.	399.42						
48.	12.62	4.	363.49	14.	350.37						
49.	8.12	5.	346.48	15.	302.60						
50.	4.62	6.	352.36	16.	270.17						
51.	3.94	7.	378.39	17.	303.40						
52.	Total M. P. 1300.10	8.	361.97	18.	308.16						
53.	Total S. P. 1044.34	9.	265.29	19.	367.04						
		10.	337.01	20.	285.09						

**First Section
General Review
Addition
Page 152**

1.	1022.94
2.	1173.87
3.	1176.43
4.	1024.56
5.	963.67
6.	1114.27
7.	1084.31
8.	878.96
9.	1057.52
10.	827.01

**Balance Sheet
Lesson 63
Page 150**

										Totals
1.	43.75	58.88	35.56	26.69	55.00	40.63	19.50	55.50	335.51	
2.	6.04	8.12	4.91	3.68	7.59	5.61	2.69	7.66	46.30	
3.	13.13	17.66	10.67	8.01	16.50	12.19	5.85	16.65	100.66	
4.	44.63	60.05	36.27	27.22	56.10	41.44	19.89	56.61	342.21	
5.	101.50	136.59	82.51	61.92	127.60	94.25	45.24	128.76	778.37	
6.	236.25	317.93	192.04	144.11	297.00	219.38	105.30	299.70	1811.71	
7.	1.00	1.34	.81	.61	1.25	.93	.44	1.27	7.65	
8.	17.50	23.55	14.23	10.68	22.00	16.25	7.80	22.20	134.21	
Totals	463.80	624.12	377.00	282.92	583.04	430.68	206.71	588.35	3556.62	

Subtraction

11.	Debit Credit Bal.
	14105.44 9700.67 4404.77
12.	Debit Credit Bal.
	13490.59 863.29 12627.30

**Test 4-A
Addition
Page 151**

1.	226.20
2.	243.82
3.	231.57
4.	271.32
5.	282.67
6.	259.11
7.	223.67

**Test 4-B
Multiplication
Page 151**

1.	125.58
2.	816.
3.	741744.

4.	10692.
5.	558.
6.	9654.68
7.	190530.
8.	59325.
9.	11143.5
10.	339.2928
11.	14256.
12.	7130.
13.	316.8
14.	584.
15.	5589.
16.	243.36
17.	2608.32
18.	207.00
19.	120.96
20.	36.72

**Test 4-C
Discounts
Page 151**

1.	9.90
2.	10.50
3.	19.12
4.	73.10
5.	15.82 Net, .7497
6.	59.64
7.	1.22
8.	23.01
9.	42.49
10.	25.53 Net, .42446
11.	6.87
12.	1.75
13.	48.08
14.	5.88
15.	43.44 Net, .78975

Division

13.	9013.7764
14.	.99162
15.	28335.2926
16.	3954.35572

Multiplication

17.	46163.2875
18.	10949.5563
19.	7.58055
20.	1.19205
21.	11199.71
22.	240076603.
23.	41.30
24.	192.14

Review Test Addition Page 7		Decimal Equivalents		Review 1 Adding Page 11		31.	8.58
1.	336.69	24.	.375	1.	1055	32.	23.38
2.	307.65	25.	.75	2.	1000	33.	.29
3.	315.34	26.	.20	3.	1024	34.	4.68
4.	305.04	27.	.625	4.	983	35.	16.82
5.	260.88	28.	.0833	5.	1040	36.	9.63
6.	157.33	29.	.5833	6.	1038	37.	55.03
7.	241.89	30.	.8333			38.	34.81
8.	161.43	31.	.3125			39.	1.50
Multiplication		32.	.3333	Review 1 Permanent Decimal Point Page 12		40.	43.13
1.	125.4406	33.	.4167	1.	9.71	41.	.05
2.	465.645	34.	.50	2.	6.12	42.	364.25
3.	13866.405	35.	.875	3.	4.00	43.	100.98
4.	43941.15	36.	.25	4.	1.73	44.	1.62
5.	845.3538	37.	.9167	5.	11.20	45.	8.82
6.	221108.736	38.	.6666	6.	64.38	46.	13.69
7.	122465.39	Permanent Decimal		7.	10.13	47.	4.39
8.	1828196.37	39.	17.17	8.	12.86	48.	3.68
9.	61030.66	40.	11.61	9.	45.99	49.	45.48
10.	29530.542	41.	17.09	10.	5.43	50.	14.70
Accumulation of Whole Nos.		42.	1.80	Review 1 Addition — Controlled Key Page 13		1.	204
11.	584414	43.	16.13	11.	5.67	2.	258
12.	1044359	44.	42.26	12.	14.92	3.	227
13.	1729102	45.	.30	13.	19.74	4.	249
Division Page 8		46.	2.40	14.	13.20	5.	277
14.	183.191	47.	34.07	15.	4.34	6.	272
15.	638.431	48.	19.67	16.	8.62	7.	262
16.	16.939	Accumulate		17.	60.30	8.	267
17.	711.262	49.	\$1777.98	18.	.06	9.	235
18.	.203	50.	4995.56	19.	3.60	10.	203
Subtraction		51.	1474.94	20.	13.18	11.	244
Total	Last Bal.	Percentages		21.	41.33	12.	221
19.	429.50	52.	50.63	22.	40.15	13.	236
20.	509.82	53.	35.20	23.	44.55	14.	197
21.	893.24	54.	2.36	24.	3.42	15.	355
22.	827.70	55.	16.40%	25.	36.94	16.	386
23.	705.08	56.	50%	26.	27.50	17.	297
		57.	21.18%	27.	19.60	18.	276
		58.	12960	28.	23.80	19.	323
		59.	\$8700.00	29.	3.74	20.	179
		60.	\$6188.89	30.	10.93		

21.	276			41.	.04	16.	11.24
22.	200			42.	396.00	17.	25.94
23.	166			43.	37.62	18.	103.65
24.	319			44.	1.53	19.	290.20
25.	288			45.	8.33	20.	13.26
						21.	81.16
26.	341			46.	13.63	22.	56.58
27.	265			47.	.33	23.	63.60
28.	311			48.	5.66	24.	311.11
				49.	29.43	25.	55.80
				50.	28.38		
						26.	21.26
						27.	80.81
						28.	49.68
						29.	55.97
						30.	130.95
						31.	27.31
						32.	63.10
						33.	56.25
						34.	36.76
						35.	26.86
						36.	81.53
						37.	39.09
						38.	86.34
						39.	92.78
						40.	37.39
						41.	53.54
						42.	74.76
						43.	431.96
						44.	42.12
						45.	35.40
						46.	37.86
						47.	84.46
						48.	148.70
						49.	467.01
						50.	189.68
						51.	237.53
						52.	533.38
						53.	154.55
						54.	517.70
						55.	30.70
						56.	7.89
						57.	98.46
						58.	147.56
						59.	619.05
						60.	190.10

Review 4		Lesson 1		31.	296.74	76.	53.68
Adding		Adding		32.	1.71	77.	2,579.22
Page 19		Page 20		33.	44,338.46	78.	1,243.92
Columns		1.	740.33	34.	39.76	79.	305.16
1.	117.04	2.	951.42	35.	66.16	80.	144.60
2.	98.87	3.	1168.57	36.	874.95	81.	30,311.82
3.	99.65	4.	1375.62	37.	12,682.20	82.	6,058.80
4.	114.30	5.	1586.71	38.	774.64	83.	409.50
5.	112.00	6.	1794.77	39.	3,383.28	84.	6,897.24
6.	105.29	7.	2014.95	40.	12,091.08	85.	342.25
7.	105.46	8.	535.30	41.	92,329.20	86.	603.72
8.	107.65	9.	312.09	42.	446.88	87.	6,074.47
	860.26	10.	364.03	43.	1,947.00	88.	1,844.00
Lines		Lesson 1		44.	138.00	89.	2,043.00
1.	34.55	Multiplication Drill		45.	71.04	90.	132.84
2.	20.44	Page 21		46.	4,162.08	91.	54,194.92
3.	22.63	1.	\$ 362.94	47.	8,709.95	92.	3,302.86
4.	30.36	2.	348.74	48.	10,660.80	93.	1,916.56
5.	27.15	3.	222.58	49.	24,954.84	94.	230.14
6.	26.23	4.	103.40	50.	330.88	95.	8.82
7.	28.48	5.	344.25	51.	415.88	96.	264.57
8.	17.80	6.	196.80	52.	1,118.28	97.	994.50
9.	41.40	7.	251.93	53.	5.95	98.	1.14
10.	31.08	8.	83.74	54.	3,151.19	99.	594.09
11.	33.55	9.	27,000.00	55.	53.52	100.	1,365.00
12.	19.03	10.	512,780.63	56.	101.87	101.	25,267.05
13.	23.89	11.	21.96	57.	536.64	102.	39.40
14.	24.87	12.	62,826.98	58.	239.70	103.	2,913.83
15.	28.60	13.	785.85	59.	93.17	104.	14,527.03
16.	37.22	14.	5.95	60.	7,464.80	105.	172,857.62
17.	17.15	15.	1.28	61.	246.69	106.	34.28
18.	20.80	16.	11,989.76	62.	200.64	107.	7.82
19.	31.08	17.	539.28	63.	68.06	108.	46.35
20.	29.99	18.	18.76	64.	58.46	109.	10,623.23
21.	25.61	19.	7,728.37	65.	429,610.70	110.	9,429.64
22.	35.23	20.	14,216.76	66.	1,271.82	111.	1,891.08
23.	34.28	21.	1,248.44	67.	2,172.75	112.	26,986.32
24.	26.79	22.	228,325.53	68.	114.66	113.	10,483.40
25.	36.84	23.	78,747.84	69.	179.52	114.	2.82
26.	27.16	24.	198.87	70.	79.96	115.	25.08
27.	32.76	25.	2,420.60	71.	1,891.08	116.	2,270.40
28.	29.18	26.	5,667.97	72.	20,800.00	117.	34,052.56
29.	30.49	27.	101.64	73.	1.00	118.	309.16
30.	35.62	28.	164.46	74.	292.16	119.	7,071.60
	860.26	29.	1,330.86	75.	240.69	120.	7,191.84
		30.	2,775.37				

Lesson 2		26.	39.09	71.	35.20	116.	34.18
Adding		27.	44.86	72.	34.68	117.	1.60
Page 22		28.	32.84	73.	22.38	118.	208.68
1.	323.92	29.	36.31	74.	16.70	119.	298.07
2.	390.83	30.	35.58	75.	2.31	120.	7.39
3.	510.01						
4.	429.47	31.	1.87	76.	172.76		
5.	330.12	32.	37.80	77.	79.84		
		33.	31.24	78.	1.60		
6.	398.16	34.	7.80	79.	35.81		
7.	394.94	35.	18.44	80.	8.28		
8.	406.66						
9.	300.71	36.	1.29	81.	9.93	1.	1135.76
10.	371.53	37.	7.94	82.	37.80	2.	1399.56
		38.	79.84	83.	34.68	3.	1114.03
11.	345.73	39.	12.11	84.	25.58	4.	1290.97
12.	223.83	40.	27.81	85.	24.42	5.	1364.32
						6.	1278.87
		41.	74.56	86.	462.01		
		42.	184.77	87.	52.74		
		43.	6.78	88.	24.91		
		44.	13.04	89.	1.66		
		45.	17.58	90.	.72		
		46.	383.57	91.	13.04		
		47.	236.41	92.	5.44	1.	115.76
		48.	7.07	93.	4.85	2.	28.24
		49.	2.50	94.	2,825.29	3.	145.84
		50.	42.56	95.	28.56	4.	90.51
						5.	121.94
		51.	23.63	96.	3.95	6.	78.37
		52.	14.25	97.	5.28	7.	116.35
		53.	16.15	98.	78.19	8.	286.53
		54.	278.00	99.	1,984.82	9.	821.04
		55.	31.00	100.	1.45	10.	713.74
		56.	1.50	101.	529.66	11.	115.10
		57.	127.71	102.	.37	12.	279.36
		58.	72.68	103.	47.51	13.	7.32
		59.	63.86	104.	29.40	14.	123.42
		60.	3.95	105.	1.62	15.	160.23
		61.	28.27	106.	547.74	16.	122.00
		62.	6.92	107.	2.24	17.	12.10
		63.	127.59	108.	7.48	18.	114.48
		64.	47.51	109.	11.65	19.	95.57
		65.	38.28	110.	187.29	20.	114.97
		66.	60.88	111.	9.93	21.	50.65
		67.	1.14	112.	8.64	22.	121.14
		68.	64.51	113.	1.59	23.	80.76
		69.	61.70	114.	395.70	24.	541.73
		70.	4.79	115.	66.46	25.	330.00

Lesson 3
Adding
Page 24

Lesson 3
Subtraction
Page 25

26.	175.90	6.	.131	Lesson 5	36.	1506.40	
27.	40.24	7.	127.250	Adding	37.	214.56	
28.	553.32	8.	.001	Page 28	38.	56.25	
29.	66.90	9.	.990	1.	621.82	39.	558.11
30.	109.83	10.	112.869	2.	518.85	40.	32.64
31.	2.35	11.	6.476	3.	621.82	41.	19.20
32.	69.70	12.	619.305	4.	691.16	42.	5.12
33.	12.62	13.	.001	5.	533.70	43.	23.36
34.	94.98	14.	.014	6.	651.55	44.	11.52
35.	82.14	15.	34358.270			45.	27.00
36.	58.06	16.	604.994	Lesson 5	46.	36.26	
37.	215.66	17.	.472	Multiplication	47.	12.11	
38.	157.30	18.	3.387	Page 29	48.	173.25	
39.	99.67	19.	118.290	1.	14.83	49.	24.10
40.	20.22	20.	123.978	2.	213.84	50.	149.50
41.	36.53	21.	.853	3.	276.25	51.	3.04
42.	40.86	22.	1.429	4.	28.44	52.	60.20
43.	408.67	23.	.661	5.	20.16	53.	32.68
44.	218.24	24.	505.123	6.	489.60	54.	81.89
45.	48.21	25.	6.038	7.	49.61	55.	69.30
46.	91.47	26.	1.401	8.	75.00	56.	20.68
47.	97.86	27.	.007	9.	55.00	57.	657.54
48.	69.81	28.	.150	10.	1.55	58.	98.75
49.	59.65	29.	247093.821	11.	19.80	59.	82.50
50.	11.42	30.	.001	12.	120.47	60.	17.55
51.	19.49	31.	3.103	13.	21.50	61.	88.16
52.	6.25	32.	.043	14.	7.04	62.	1.54
		33.	.001	15.	.26	63.	236.67
		34.	.008	16.	55.44	64.	87.00
		35.	.083	17.	20.52	65.	474.30
		36.	7.767	18.	98.54	66.	30.60
		37.	19.859	19.	231.11	67.	52.80
		38.	.015	20.	33.44	68.	14.44
		39.	.085	21.	15.01	69.	457.24
		40.	3.008	22.	4.38	70.	293.40
		41.	2.332	23.	138.32	71.	3.83
		42.	8403.317	24.	202.00	72.	9.46
		43.	8.418	25.	6.08	73.	5.60
		44.	.787	26.	551.25	74.	840.36
		45.	69.428	27.	13.75	75.	560.88
		46.	.044	28.	2682.16	76.	29.58
		47.	51.618	29.	63.75	77.	7.28
		48.	2.867	30.	41.80	78.	477.44
		49.	.001	31.	2781.25	79.	26.88
		50.	.679	32.	34.24	80.	72.72
				33.	.11		
				34.	82.81		
				35.	268.60		

Lesson 4
Adding
Page 26

1.	408.11
2.	532.38
3.	582.25
4.	601.19
5.	647.54
6.	836.39

Lesson 4
Division
Page 27

1.	12773.121
2.	.262
3.	7.936
4.	666.579
5.	.639

81.	5.32
82.	46.75
83.	570.24
84.	28.00
85.	300.00
86.	3626.25
87.	69.12
88.	22.50
89.	54.00
90.	12.83
91.	238.80
92.	35.34
93.	13.20
94.	10.26
95.	26.25
96.	842.80
97.	107.40
98.	74.97
99.	536.76
100.	33.44
101.	585.90
102.	3.42
103.	40.32
104.	38.09
105.	18.87
106.	.44
107.	66.60
108.	10.51
109.	6.48
110.	2531.25
111.	66.24
112.	208.88
113.	200.94
114.	23.04
115.	709.80
116.	24.00
117.	1.84
118.	467.28
119.	322.99
120.	129.28

**Lesson 6
Adding
Page 30**

1.	737.40
2.	607.59
3.	644.84
4.	844.37
5.	739.29
6.	756.91

**Lesson 6
Subtraction
Page 31**

1.	127.79
2.	569.35
3.	866.86
4.	159.95
5.	372.18
6.	379.82
7.	2193.01
8.	529.22
9.	595.96
10.	387.52
11.	292.17
12.	339.96
13.	888.69
14.	274.41
15.	204.01
16.	1327.32
17.	451.26
18.	264.13
19.	1137.20
20.	1141.31
21.	320.87
22.	1596.90
23.	259.87
24.	783.64
25.	248.11
26.	159.07
27.	370.76
28.	684.12
29.	637.11
30.	1338.30

**Lesson 7
Adding
Page 32**

1.	1270.34
2.	1095.58
3.	906.13
4.	812.08
5.	1350.94
6.	920.23

**Lesson 7
Division
Page 33**

1.	.001
2.	194.947
3.	6.572
4.	.008
5.	152.955
6.	.766
7.	.008
8.	1.535
9.	101.002
10.	.009
11.	154396.054
12.	1.615
13.	979.980
14.	70956.911
15.	.029
16.	165.291
17.	2.117
18.	29.522
19.	.085
20.	.008
21.	11.717
22.	69.966
23.	151.315
24.	19.795
25.	.166
26.	.714
27.	1.409
28.	6.681
29.	.040
30.	832.873
31.	.322
32.	23.093
33.	113.514
34.	126.504
35.	12.091
36.	.129
37.	50.346
38.	64.807
39.	11.718
40.	.332

41.	.429
42.	.119
43.	.119
44.	12697.719
45.	.014
46.	3.938
47.	193.714
48.	348.750
49.	15.661
50.	12.996

**Lesson 8
Adding
Page 34**

1.	714.54
2.	701.40
3.	522.13
4.	615.89
5.	629.72
6.	598.06

**Lesson 8
Subtraction
Page 35**

1.	15.76
2.	28.24
3.	45.84
4.	90.51
5.	22.12
6.	78.37
7.	16.35
8.	286.53
9.	21.04
10.	13.74
11.	115.10
12.	79.36
13.	7.32
14.	23.42
15.	60.23
16.	22.00
17.	12.10
18.	14.48
19.	95.57
20.	14.97

21.	50.65	4.	734.04	Lesson 10	41.	1.16	
22.	121.14	5.	850.96	Division	42.	15.46	
23.	80.76			Page 39	43.	2.07	
24.	-24.78	6.	840.87		44.	1.31	
25.	30.00			1.	45.	.85	
26.	75.90			2.			
27.	40.24			3.	8.40	46.	1.16
28.	53.32			4.	.16	47.	1.87
29.	66.90			5.	.29	48.	.12
30.	109.83					49.	.57
31.	2.35					50.	.05
32.	69.70						
33.	12.62					51.	.64
34.	94.98					52.	.11
35.	82.14					53.	3.15
36.	58.06					54.	.33
37.	15.66					55.	1.77
38.	57.30						
39.	99.67					56.	5.97
40.	20.22					57.	.20
41.	36.53					58.	.06
42.	40.86					59.	.07
43.	408.67					60.	1.63
44.	245.88						
45.	48.21					61.	.30
46.	13.70					62.	.35
47.	87.22					63.	.10
48.	147.06					64.	.82
49.	583.30					65.	.07
50.	150.41						
51.	241.50					66.	.06
52.	69.81					67.	.85
53.	32.82					68.	.28
54.	585.32					69.	11.23
55.	97.86					70.	.16
56.	7.13						
57.	200.05					71.	.08
58.	59.65					72.	1.25
59.	483.02					73.	.37
60.	191.12					74.	.34
						75.	.07
						76.	.38
						77.	.19
						78.	.03
						79.	.22
						80.	.31
						81.	.30
						82.	.12
						83.	2.55
						84.	.28
						85.	.54

86.	.06		46.	23838.75	91.	33547.50
87.	.53		47.	5388.75	92.	35167.50
88.	2.58		48.	25301.25	93.	29947.50
89.	.41		49.	28410.00	94.	33611.25
90.	.47		50.	32763.75	95.	14501.25
91.	.30		51.	14201.25	96.	20917.50
92.	.36		52.	28665.00	97.	22042.50
93.	.58		53.	6611.25	98.	28443.75
94.	.12		54.	17767.50	99.	14621.25
95.	.13		55.	24888.75	100.	37098.75
96.	.15		56.	17546.25	101.	21356.25
97.	.51		57.	25477.50	102.	22267.50
98.	.67		58.	28683.75	103.	23958.75
99.	5.18		59.	12930.00	104.	21296.25
100.	.09		60.	18161.25	105.	18588.75
101.	.12		61.	17437.50	106.	18686.25
102.	5.28		62.	24525.00	107.	24277.50
103.	.09		63.	20497.50	108.	13410.00
104.	17.51		64.	16710.00	109.	16335.00
105.	3.12		65.	13781.25	110.	24262.50
106.	1.70		66.	16410.00	111.	11868.75
107.	.38		67.	33337.50	112.	23823.75
108.	1.53		68.	12536.25	113.	20238.75
109.	3.56		69.	12873.75	114.	13346.25
110.	.44		70.	18648.75	115.	33258.75
111.	5.96		71.	36536.25	116.	25661.25
112.	.13		72.	29767.50	117.	17392.50
113.	27.80		73.	23902.50	118.	27971.25
114.	6.26		74.	16871.25	119.	16822.50
115.	.97		75.	17958.75	120.	36690.00
116.	5.58		76.	35557.50	121.	35561.25
117.	6.23		77.	18363.75	122.	24738.75
118.	.88		78.	14546.25	123.	12960.00
119.	17.95		79.	32861.25	124.	13680.00
120.	3.53		80.	25267.50	125.	29827.50
			81.	8332.50	126.	27731.25
			82.	23898.75	127.	29460.00
			83.	14160.00	128.	21285.00
			84.	29223.75	129.	25871.25
			85.	35373.75	130.	12926.25
			86.	23865.00	131.	16473.75
			87.	37072.50	132.	12896.25
			88.	20437.50	133.	25275.00
			89.	17096.25	134.	17973.75
			90.	24367.50	135.	13680.00

Lesson 11
Adding
Page 40

1.	777.92
2.	687.73
3.	953.58
4.	578.35
5.	465.82
6.	516.92

Lesson 11
Multiplication
Page 41

1.	17906.25
2.	29077.50
3.	21652.50
4.	28301.25
5.	28061.25
6.	21611.25
7.	23801.25
8.	24885.00
9.	23722.50
10.	17583.75
11.	32602.50
12.	18697.50
13.	25413.75
14.	32602.50
15.	35167.50
16.	24251.25
17.	24285.00
18.	29055.00
19.	32388.75
20.	13826.25
21.	12667.50
22.	27517.50
23.	12667.50
24.	14201.25
25.	23902.50
26.	28260.00
27.	13046.25
28.	35017.50
29.	12742.50
30.	28267.50
31.	20167.50
32.	14576.25
33.	20411.25
34.	31635.00
35.	18667.50
36.	26542.50
37.	32958.75
38.	33926.25
39.	29613.75
40.	37038.75
41.	31346.25
42.	20242.50
43.	14943.75
44.	22361.25
45.	32002.50

136.	30135.00	16.	3512.66	16.	.009	61.	.007
137.	18322.50	17.	796.34	17.	1.276	62.	.009
138.	26486.25	18.	2729.45	18.	.011	63.	.085
139.	12873.75	19.	1189.60	19.	.418	64.	.001
140.	13833.75	20.	.....	20.	.043	65.	.045
141.	29797.50	21.	1205.91	21.	1.230	66.	2.686
142.	21363.75	22.	1338.80	22.	.008	67.	.001
143.	17197.50	23.	800.81	23.	.077	68.	1.275
144.	21727.50	24.	1121.81	24.	.101	69.	10.725
145.	25050.00	25.	.....	25.	.045	70.	.639
146.	11767.50	26.	100.00	26.	8.234	71.	1.532
147.	14906.25	27.	1.87	27.	.112	72.	.046
148.	35246.25	28.	493.39	28.	.987	73.	.085
149.	30161.25	29.	406.62	29.	.125	74.	1.205
150.	17058.75	30.	229.26	30.	.688	75.	.014
	Lesson 12		Lesson 13	31.	.016	76.	1.752
	Adding		Adding	32.	.068	77.	.192
	Page 42		Page 44	33.	.001	78.	50.141
1.	632.17	1.	542.49	34.	.067	79.	.443
2.	478.73	2.	376.20	35.	.158	80.	.051
3.	712.45	3.	537.07	36.	.193	81.	.013
4.	805.47	4.	538.85	37.	.220	82.	.010
5.	898.11	5.	588.79	38.	.001	83.	1.368
6.	577.37	6.	508.97	39.	1.136	84.	.032
	Lesson 12		Lesson 13	40.	.001	85.	.015
	Subtraction		Division	41.	.007	86.	.020
	Page 43		Page 45	42.	.004	87.	.005
1.	2342.07	1.	.015	43.	.033	88.	.007
2.	1344.68	2.	.170	44.	.006	89.	.017
3.	1109.72	3.	.044	45.	1.038	90.	.001
4.	1536.70	4.	.127	46.	.130	91.	.032
5.	1149.94	5.	.004	47.	.023	92.	.028
6.	1073.09	6.	.263	48.	7.725	93.	13.611
7.	1163.55	7.	.178	49.	.018	94.	.018
8.	2817.18	8.	.002	50.	.234	95.	.004
9.	544.12	9.	.134	51.	.013	96.	.214
10.	1361.62	10.	.020	52.	.005	97.	.016
11.	1584.77	11.	.011	53.	.017	98.	.005
12.	1785.17	12.	1.242	54.	.078	99.	.022
13.	3538.00	13.	.002	55.	.013	100.	.007
14.	1014.02	14.	.036	56.	.027	101.	.015
15.	1123.40	15.	.017	57.	1.282	102.	10.676
				58.	.074	103.	.118
				59.	.086	104.	.021
				60.	.176	105.	.045

106.	.049	3.	14.79
107.	1.381		9.87
108.	.007		73.00
109.	3.645		427.50
110.	.985		929.60

111.	.015		1454.76
112.	.419		
113.	.081	4.	4.19
114.	.082		94.25
115.	.137		6.84

116.	.025		15.60
117.	.001		6.03
118.	.028		20.50
119.	.411		147.41
120.	.106		

Lesson 14
Adding
Page 46

1.	567.06		8.08
2.	609.98		20.23
3.	487.96		437.98
4.	519.47		
5.	301.00		
6.	428.49		

Lesson 14
Billing Routines
Page 47

1.	23.04		58.29
	16.25		277.20
	34.00		71.93
	44.64		407.42
	117.93		

2.	203.00		231.25
	2.40		51.48
	46.90		11.38
	16.50		5.91
	18.60		10.64
	36.00		18.62
	323.40		329.28

Lesson 15
Adding
Page 48

1.	781.72		
2.	850.26		
3.	879.64		
4.	864.29		
5.	802.71		
6.	965.08		

Lesson 15
Division Short Cut
Page 49

1.	2.269		
2.	1.142		
3.	.697		
4.	.476		
5.	1.522		
6.	.787		
7.	1.557		
8.	1.336		
9.	2.266		
10.	.952		
11.	.879		
12.	3.339		
13.	1.125		
14.	.331		
15.	2.010		
16.	.790		
17.	.966		
18.	2.155		
19.	1.252		
20.	1.374		
21.	2.978		
22.	1.052		
23.	7.450		
24.	1.494		
25.	1.086		
26.	2.072		
27.	1.427		
28.	.811		
29.	.244		
30.	.548		
31.	.490		
32.	.733		
33.	2.166		
34.	1.092		
35.	11.301		
36.	7.008		
37.	11.768		
38.	1.746		
39.	2.577		
40.	.294		

41.	1.697		
42.	4.606		
43.	6.976		
44.	.666		
45.	1.238		
46.	.664		
47.	1.111		
48.	2.692		
49.	.300		
50.	1.008		

Lesson 16
Adding
Page 50

1.	800.34		
2.	956.26		
3.	982.82		
4.	975.09		
5.	854.29		
6.	956.02		

Lesson 16
Multiplication
Page 51

1.	23150.34		
2.	25124.04		
3.	24917.64		
4.	9540.84		
5.	19956.3		
6.	23057.46		
7.	7961.88		
8.	22613.7		
9.	8867.46		
10.	14675.04		
11.	9721.44		
12.	20247.84		
13.	22613.7		
14.	25193.7		
15.	13189.84		
16.	14032.62		
17.	14672.46		
18.	14151.3		
19.	19342.26		
20.	9927.84		

21.	17102.82	66.	14933.04
22.	12046.02	67.	25766.46
23.	19192.62	68.	20286.54
24.	21506.88	69.	10165.2
25.	15211.68	70.	24476.46
26.	16994.46	71.	18999.12
27.	10007.82	72.	11148.18
28.	25247.88	73.	18289.62
29.	12752.94	74.	17234.4
30.	9517.62	75.	22309.26
31.	25405.26	76.	25136.94
32.	20216.88	77.	12089.88
33.	9205.44	78.	25376.88
34.	22040.94	79.	22298.94
35.	12740.04	80.	16710.66
36.	12817.44	81.	23165.82
37.	11708.04	82.	22564.68
38.	9914.94	83.	12814.86
39.	21586.86	84.	19063.62
40.	12768.42	85.	8911.32
41.	9538.26	86.	11702.88
42.	24956.34	87.	20118.84
43.	18754.02	88.	14316.42
44.	17920.68	89.	23160.66
45.	12740.04	90.	21537.84
46.	10281.3	91.	21911.94
47.	22131.24	92.	20209.14
48.	12765.84	93.	17992.92
49.	8658.48	94.	20609.04
50.	24022.38	95.	14094.54
51.	3183.72	96.	22799.46
52.	20830.92	97.	19695.72
53.	12636.84	98.	3196.62
54.	25136.94	99.	12719.4
55.	20268.48	100.	9907.2
56.	23341.26	101.	9251.88
57.	8769.42	102.	17990.34
58.	19460.94	103.	9969.12
59.	8939.7	104.	25732.92
60.	24891.84	105.	17386.62
61.	25482.66	106.	20250.42
62.	19063.62	107.	23189.04
63.	8996.46	108.	17151.84
64.	22133.82	109.	12631.68
65.	14868.54	110.	15389.70

111.	19850.52
112.	20247.84
113.	11248.8
114.	23408.34
115.	8341.14
116.	17479.5
117.	14610.54
118.	14587.32
119.	17688.48
120.	8911.32
121.	6787.98
122.	17925.84
123.	25201.44
124.	20093.04
125.	18932.04
126.	25490.4
127.	11733.84
128.	24215.88
129.	19190.04
130.	25369.14
131.	22092.54
132.	17017.68
133.	11429.4
134.	22273.14
135.	15606.42
136.	22569.84
137.	20278.8
138.	9367.98
139.	21741.66
140.	16958.34
141.	14548.62
142.	8939.7
143.	9716.28
144.	15606.42
145.	12097.62
146.	19850.52
147.	11223.
148.	17786.52
149.	21659.1
150.	12226.62

Lesson 17
Adding
Page 52

1.	1473.59
2.	1025.99
3.	1491.49
4.	1229.14
5.	1453.24
6.	1449.09

Lesson 17
Division Drill
Page 53

1.	.10
2.	1.04
3.	.20
4.	.08
5.	2.06
6.	7.02
7.	8.54
8.	.19
9.	.06
10.	.45
11.	.81
12.	1.12
13.	.74
14.	.92
15.	22.00
16.	.04
17.	3.08
18.	.94
19.	6.74
20.	3.32
21.	7.12
22.	21.01
23.	2.34
24.	5.44
25.	.54
26.	1.18
27.	.68
28.	3.36
29.	12.30
30.	15.06
31.	.35
32.	1.56
33.	7.36
34.	.89
35.	3.31
36.	.08
37.	3.23
38.	.89
39.	.72
40.	3.43
41.	1.18
42.	1.75
43.	1.24
44.	.51
45.	1.50

46.	.08	91.	.87
47.	2.52	92.	.57
48.	9.27	93.	.15
49.	1.70	94.	.40
50.	1.37	95.	6.51
51.	.21	96.	.49
52.	.19	97.	4.99
53.	.41	98.	.12
54.	.94	99.	.48
55.	.10	100.	1.31
56.	.29	101.	.42
57.	1.40	102.	1.58
58.	6.41	103.	.18
59.	1.15	104.	.61
60.	3.31	105.	1.09
61.	9.58	106.	.16
62.	1.70	107.	30.06
63.	1.27	108.	2.54
64.	.41	109.	1.15
65.	7.95	110.	1.79
66.	1.31	111.	4.55
67.	3.64	112.	.98
68.	16.05	113.	2.01
69.	1.47	114.	28.07
70.	.37	115.	7.49
71.	5.57	116.	1.51
72.	.44	117.	.57
73.	19.66	118.	1.19
74.	11.29	119.	.53
75.	14.82	120.	1.18
76.	1.85		
77.	.83		
78.	.14		
79.	.20		
80.	15.33		
81.	.86		
82.	61.06		
83.	16.44		
84.	2.01		
85.	.83		
86.	2.40		
87.	.46		
88.	25.42		
89.	.45		
90.	.48		

Progress Test 5
Test 5A—Addition
Page 54

1.	1970.59
2.	2106.69
3.	2242.36
4.	1809.96
5.	2385.65
6.	1991.07
7.	2237.52
8.	3333.60
9.	2086.48
10.	1931.15

Test 5B—
Multiplication
Page 54

1.	54.60
2.	88.75
3.	33.03
4.	15.68
5.	30.14
6.	3.80
7.	38.00
8.	10.80
9.	17.04
10.	29.64
11.	11.25
12.	40.10
13.	17.30
14.	11.43
15.	207.90

Test 5C
Page 54

1.	20.00
2.	74490.
3.	101
4.	1185
5.	528
6.	276.36
7.	236.5
8.	7260000
9.	106.12
10.	288
11.	3792.50
12.	291.65
13.	3205.
14.	7553
15.	608
16.	490
17.	286
18.	1778
19.	5623200
20.	3780.8

Lesson 18
Adding
Page 56

1.	951504
2.	1586857
3.	740393
4.	1794938
5.	1167665

6.	2015139
7.	537352
8.	312111
9.	703716

Lesson 18
Subtraction
Page 57

1.	962.75
2.	519.32
3.	534.13
4.	579.33
5.	982.55
6.	1025.68
7.	840.18
8.	675.15
9.	703.04
10.	835.29
11.	607.57
12.	557.01
13.	1038.89
14.	644.10
15.	577.82
16.	957.27
17.	308.80
18.	523.58
19.	827.98
20.	925.27
21.	863.73
22.	1116.16
23.	720.62
24.	1826.36
25.	141.29
26.	642.74
27.	706.23
28.	648.94
29.	683.73
30.	763.54

Lesson 19
Adding
Page 58

1.	517373
2.	305797
3.	450568
4.	370918
5.	590427
6.	464747

Lesson 19
Pay Roll
Page 59

1.	43.75
2.	56.38
3.	59.25
4.	55.69
5.	17.00
6.	12.40
7.	16.88
8.	27.50
9.	37.28
10.	107.52
11.	7.04
12.	6.88
13.	5.64
14.	1.10
15.	.73
16.	13.76
17.	4.61
18.	12.42
19.	3.18
20.	9.33
21.	174.71
22.	82.26
23.	125.22
24.	165.23
25.	196.85
26.	132.66
27.	137.49
28.	155.10
29.	122.59
30.	190.53
31.	178.56
32.	183.22
33.	78.66
34.	223.03
35.	123.49

Lesson 20
Adding
Page 60

1.	4560.75
2.	4659.52
3.	3773.24
4.	4626.97
5.	3399.87

Lesson 20
Pay Roll—Piece Work
Page 61

1.	2156	\$26.95
2.	1857	30.64
3.	1823	28.26
4.	3388	26.43
5.	2901	24.95
6.	1477	27.32
7.	1296	24.62
8.	1927	21.97
9.	1208	27.18
10.	1147	13.76
11.	2639	60.96
12.	3136	27.60
13.	3648	27.91
14.	2647	28.72
15.	1749	27.20
	32999	\$424.47

Lesson 21
Adding
Page 62

1.	4499.21
2.	6599.07
3.	4719.99
4.	3463.20
5.	4308.21

Lesson 21
Pay Roll—Time Clock
and Card
Page 63

1.	46 hr.	75.90
2.	41½ hr.	61.42
3.	49½ hr.	76.73
4.	46 hr.	87.40
5.	27 hr.	59.94
6.	49 hr.	96.04

Lesson 22
Adding
Page 64

1.	4082.75
2.	3401.99
3.	5483.53
4.	4693.48
5.	4970.89

Lesson 22
Weekly Pay Roll
Page 65

1.	44½ hr.	68.98
2.	44 hr.	66.00
3.	41 hr.	59.45
4.	38 hr.	60.80
5.	45 hr.	75.60
6.	44 hr.	72.82
7.	42 hr.	64.89
8.	46 hr.	68.08
9.	48 hr.	84.00
10.	44½ hr.	67.86
11.	41 hr.	68.88
12.	43 hr.	63.21
13.	47½ hr.	79.80
14.	45 hr.	65.48
	613½ hr.	\$965.85

Lesson 23
Adding
Page 66

1.	5276.63
2.	3424.23
3.	6003.74
4.	2974.00
5.	5450.50

Lesson 23
Pay Roll—Overtime
Work
Page 67

1.	86.74
2.	109.20
3.	247.35
4.	176.77
5.	203.45
6.	155.49
7.	262.08
8.	224.96
9.	185.92
10.	214.42
11.	125.64
12.	168.14
13.	148.10
14.	101.01
15.	114.02

16.	61.43
17.	120.18
18.	115.28
19.	189.75
20.	237.08

Lesson 24
Adding
Page 68

1.	4777.09
2.	2180.41
3.	1420.88
4.	2573.50
5.	4951.75

Lesson 24
Labor Tickets
Page 69

1.	\$18.07	\$18.49
2.	29.82	28.82
3.	20.04	19.59
4.	20.75	21.50
5.	34.44	36.08
6.	24.03	23.76
7.	21.63	20.69
8.	22.77	23.04
9.	32.38	34.88
10.	36.99	36.14
11.	25.80	26.40
12.	29.26	28.61
13.	21.57	22.06
14.	29.05	30.45
15.	25.23	25.23
16.	24.89	27.41
17.	30.10	29.40
18.	25.59	25.59
19.	32.26	33.89
20.	\$504.67	\$512.03

Lesson 25
Adding
Page 70

	Lines
1.	530.13
2.	2135.98
3.	317.00
4.	1315.81
5.	622.01

6. 2208.24
7. 245.31
8. 502.36
9. 163.48
10. 1899.90
11. 3700.40
12. 384.58
13. 102.63
14. 741.65
15. 652.62
16. 513.43
17. 670.14
18. 1067.73
19. 904.90
20. 452.98 19131.28

Columns

1. 3847.24
2. 3121.69
3. 2760.48
4. 2553.79
5. 2359.56
6. 4488.52 19131.28

Lesson 25
Manufacturing
Problems
Page 71

1. 1350 sq. ft.
\$.085 per sq. ft.
A. 187.00
B. 323.00
C. 425.00
D. 212.50
2. 6350 sq. ft.
.781889 per sq. ft.
1. 1278.39
2. 105.56
3. 144.65
4. 183.74
5. 125.10
6. 2541.14
7. 390.94
8. 195.47
3. 4400 sq. ft.
.125 per sq. ft.
1. 250.00
2. 200.00

3. 50.00
4. 50.00
4. 1. 264.00
2. 220.00
3. 88.00
4. 176.00
5. 132.00
5. 5703 hrs.
.12625 per hr.
A. 223.08
B. 57.57
C. 107.94
D. 79.16
E. 100.75
F. 107.94
G. 43.56

Lesson 26
Adding
Page 72

1. 4362.07
2. 5527.74
3. 5648.06
4. 5224.16
5. 5267.11

Lesson 26
Mfg. Problems,
Dist. of Expense
Page 73

1. 6635 sq. ft.
.753579 per sq. ft.
1. 188.39
2. 105.50
3. 143.18
4. 177.09
5. 124.34
6. 2652.60
7. 376.79
8. 1232.10
2. 5042 sq. ft.
\$4.00 per sq. ft.
A. 1360.00
B. 13040.00

- C. 912.00
- D. 2640.00
- E. 2216.00
3. 5922 sq. ft.
.08 per sq. ft.
1. 84.80
2. 88.80
3. 78.40
4. 71.04
5. 88.96
6. 61.76
4. 6463 sq. ft.
\$1.50 per sq. ft.
1. 1875.00
2. 570.00
3. 600.00
4. 202.50
5. 1296.00
6. 3367.50
7. 1296.00
8. 487.50

5. 5978 sq. ft.
\$3.50 per sq. ft.
1. 7924.00
2. 3020.50
3. 3367.00
4. 3892.00
5. 2719.50

6. 3976 sq. ft.
\$.065 per sq. ft.
1. 55.90
2. 15.28
3. 19.76
4. 36.66
5. 68.90
6. 61.95

Distribution of Ex-
penditure on Sales
Page 73

7. .065 per \$1 of sale
1. 81.25
2. 64.94
3. 217.49
4. 363.02
5. 289.90

8. .04748 per \$1 of sale
1. 34.85
2. 31.43
3. 42.40
4. 26.40
5. 17.05
6. 10.64
9. .1155 per \$1 of sale
A. 99.79
B. 142.30
C. 51.51
D. 410.95
E. 1023.79
10. .0455 per \$1 of sale
A. 11.94
B. 6.14
C. 25.62
D. 18.46
E. 31.86
F. 41.38

Lesson 27
Adding
Page 74

1. 5490.80
2. 5434.26
3. 4908.02
4. 2923.20
5. 4436.72

Lesson 27
Partnership Invest-
ment—Pro-rating
Page 75

1. \$2384.50
\$.25005 earnings
on one dollar
A. 112.52
B. 75.02
C. 62.51
D. 162.66
E. 183.54
2. \$39,000.00
\$.23359 earnings
on one dollar
A. 2803.08

- B. 1868.72
 C. 1997.19
 D. 1681.85
 E. 759.17
3. \$3772.50
 \$.27966 earnings
 on one dollar
 A. 243.37
 B. 168.42
 C. 206.95
 D. 346.78
 E. 89.49

Lesson 28
Adding
Page 76

1. 4217.74
 2. 3964.02
 3. 3551.25
 4. 4391.29
 5. 6133.66

Lesson 28
Reciprocal Method of
Division
Page 77

1. 28.9375
 2. 17.4375
 3. 5.5
 4. 18.8125
 5. 141.5625
6. 265.125
 7. 48.625
 8. 202.75
 9. 25.00
 10. 4.5625
11. 51.916
 12. 6.417
 13. 15.75
 14. 22.083
 15. 110.333
16. 5.806
 17. .479
 18. 2.25
 19. .771
 20. 9.187

21. 13.375
 22. 19.625
 23. 22.938
 24. 1.375
 25. 43.75

Lesson 29
Adding
Page 78

1. 3860.27
 2. 4445.54
 3. 4634.55
 4. 4971.12
 5. 5152.15

Lesson 29
Reciprocal Method of
Division—Short Cut
Method
Page 79

1. 7.536
 2. 6.696
 3. 2.054
 4. 38.660
 5. 7.107
6. 17.607
 7. 1.411
 8. 98.214
 9. 5.875
 10. 138.874
11. .393
 12. 1.569
 13. 2.028
 14. .75
 15. 1.089
16. .272
 17. .281
 18. .683
 19. 2.222
 20. 4.693
21. 7.226
 22. 4.839
 23. 4.145
 24. 2.419
 25. 3.710

26. 2.847
 27. 2.113
 28. 16.366
 29. 19.821
 30. 2.518

31. 35.572
 32. 29.270
 33. 3.932
 34. .973
 35. 15.386

36. 3.714
 37. .395
 38. .106
 39. 6.358
 40. 2.255

41. 3.359
 42. 1.824
 43. .492
 44. 7.361
 45. .936

991.59 26.80

46. .01
 47. .04
 48. .251
 49. .910
 50. .013

51. .114
 52. .042
 53. .01
 54. .106
 55. .043

5323.10 1.539

Lesson 30
Adding
Page 80

1. 3777.58
 2. 3053.19
 3. 5035.58
 4. 5457.93
 5. 4712.33

Lesson 30
Comparison of Statis-
tical Figures by
Percentage
Page 81

(1) Rec. 1002635

1. .0648
 2. .1308
 3. .1203
 4. .0567
 5. .0903
6. .0802
 7. .0326
 8. .0557
 9. .1459
 10. .2227

1.0000

(2) Rec. 9869719

1. .0494—
 2. .0987—
 3. .1516+
 4. .0774+
 5. .1086+
6. .0765—
 7. .0791+
 8. .0617+
 9. .1785+
 10. .1185—

1.0000

(3) Rec. 1047768

1. 58.22
 2. 16.24
 3. 2.46
 4. 1.87
 5. 1.42
6. 7.34
 7. .47
 8. 3.93
 9. 1.06
 10. 6.99

100.00

(4) Rec. 8835483
1. 58.88
2. 19.97
3. 3.10
4. 1.72
5. 1.50
6. 4.86
7. .35

8. 3.54
9. 1.86
10. 4.22

100.00

(5) Rec. 8965875
A. 41.92
B. 4.10
C. 43.98
D. 9.46
E. .54

100.00

\$1115.34

(6) Rec. 6207632
1. 22.84
2. 9.05
3. 5.94
4. 24.90
5. 37.27

100.00

\$1610.92

Lesson 31
Adding
Page 82

1. 5760.84
2. 4559.61
3. 3672.24
4. 4444.97
5. 3099.02

Lesson 31
Comparison of Statis-
tical Figures (Cont'd)
Page 83

(1) Total—\$1,039.50
Rec. 9620005
1. 27.47

2. 23.57
3. 7.22
4. 5.77
5. 35.59
6. .38
100.00

(2) Total \$2,296.35
Rec. 4354732

1. 37.02
2. 15.05
3. 1.52
4. 2.63
5. 12.43

6. 2.72
7. 1.98
8. .26
9. 12.54
10. .20

11. 1.52
12. 9.67
13. 2.45

100.00

(3) Total \$1,864.95
Rec. 5362071

1. 22.52
2. 22.52
3. 8.87
4. 1.29
5. 5.66

6. 3.49
7. 2.95
8. 4.29
9. .41
10. 4.35

11. 3.51
12. 3.42
13. 13.41
14. 2.41
15. .54

16. .36
100.00

(4) Total \$5200.80
Rec. 1922777
1. .1999
2. .4415
3. .3586
1.0000

Lesson 32
Adding
Page 84

1. 4646.38
2. 4763.54
3. 3920.85
4. 4866.04
5. 3753.27

Lesson 32
Factory Cost Report on Spoilage
Page 85

	Spoilage	%	Total Cost of Spoilage	25% Wage Deduction
1. 22 7.3 \$2.68 \$.67				
2. 16 4.9 1.95 .49				
3. 28 7.7 3.42 .86				
4. 16 5. 1.95 .49				
5. 40 10.1 4.88 1.22				
6. 17 4.2 2.28 .57				
7. 12 2.8 1.61 .40				
8. 16 4.4 2.14 .54				
9. 13 4.5 1.74 .44				
10. 42 10. 5.63 1.41				
11. 14 4.3 1.75 .44				
12. 15 4.3 1.88 .47				
13. 28 7.4 3.50 .88				
14. 20 5.2 2.50 .63				
15. 4 .9 .50 .13				
16. 26 6.1 3.43 .86				
17. 11 3. 1.45 .36				
18. 40 8.5 5.28 1.32				
19. 17 5.9 2.24 .56				
20. 13 3.4 1.72 .43				
21. 28 5.7 3.44 .86				
22. 31 5.6 3.81 .95				
23. 65 10.3 8.00 2.00				
24. 24 5.8 2.95 .74				
25. 11 3.6 1.35 .34				

Lesson 33
Adding
Page 88

1. 4459.60
2. 6626.31
3. 5085.23
4. 3772.03
5. 4452.09

Lesson 33
Division Drill
Page 89

1. 1.426
2. 1.730
3. 2.016
4. .262
5. 3.284

(4) \$1170.00 Total	6. .046	Lesson 35	6. 67.14
8547 Rec.	7. 20974.130	Controlled Key Review	7. 72.86
6.24%	8. 6.985	Page 94	8. 34.18
48.63	9. 6784.668	Lines	9. 72.95
19.49	10. 1110988.88	1. 32730.42	10. 31.71
5.04		2. 18189.20	278.84
13.93	11. 1.147	3. 26547.97	
6.67	12. 1.322	4. 18882.78	
	13. 712.122	5. 6791.67	11. 47.38
100.00%	14. 15074.444	6. 29171.23	12. 43.49
(5) 8142 sq. ft.	15. 6796.637	7. 28918.12	13. 9.49
12282 Rec.	16. .247	8. 10246.44	14. 183.01
20.46%	17. 6.190	9. 20144.54	15. 17.03
6.63	18. 392.230	10. 27437.31	300.40
28.76	19. .513	11. 19062.14	16. 36.35
18.18	20. .249	12. 28922.83	17. .97
15.01	21. .188	13. 19678.81	18. .89
10.96	22. 1776.163	14. 45610.74	19. 1.56
100.00%	23. 939100.	15. 30017.13	20. 2.47
(6) 1452 Hrs.	24. .703	362351.33	42.24
688705 Rec.	25. 1.682	Columns	21. 855.60
19.83%	26. 8.678	1. 44473.10	22. 547.55
20.94	27. 23588.618	2. 42828.08	23. 1862.08
6.61	28. .217	3. 45197.81	24. 535.69
22.18	29. 12.304	4. 44564.47	25. 888.98
5.17	30. 3.959	5. 43678.40	4689.90
25.27	31. 8.260	6. 40687.20	26. 2364.72
100.00%	32. .538	7. 51286.20	27. 1132.92
Lesson 34	33. 4.501	8. 49636.07	28. 305.18
Adding	34. 1.644	362351.33	29. 719.68
Page 92	35. 18.809	Lesson 35	30. 797.37
1. 4791.77	36. 1.742	Railroad Routines	5319.87
2. 3387.47	37. 4.227	Freight Waybill	
3. 5412.44	38. 1.824	Page 95	
4. 4863.85	39. 9.084	1. 33.41	Lesson 36
5. 5084.03	40. 92792.855	2. 11.85	Adding
Lesson 34	41. .704	3. 22.77	Page 96
Division Practice	42. 78.049	4. 6.83	
Page 93	43. 11.396	5. 27.16	1. 5219.83
1. .326	44. 410933.33	102.02	2. 3148.12
2. 26295.	45. 1111100.		3. 5985.62
3. 57.237	46. 23.487		4. 2997.28
4. .192	47. 6.083		5. 5273.39
5. .111	48. 7.588		
	49. 3.560		
	50. 173502.080		

Lesson 36
Railroad Routines (Cont'd)
Interline-Waybills
Page 97

	A	B	C
1.	156.30	168.69	56.23
2.	102.41	112.14	41.48
3.	102.28	115.18	44.79
4.	121.95	133.52	57.22
5.	46.82	51.19	25.21
6.	23.63	26.15	14.08
7.	74.58	83.54	49.06
8.	25.72	28.44	37.71
9.	45.39	52.53	39.62
10.	25.87	29.94	22.59
11.	24.19	24.06	9.35
12.	18.22	16.24	12.25
13.	40.19	12.92	4.30
14.	659.87	629.88	209.96
15.	32.60	35.19	11.73
16.	136.07	34.02	11.34
17.	45.56	16.08	5.36
18.	35.42	10.34	3.44
19.	67.29	24.86	8.28
20.	90.82	23.93	7.98
	<u>\$1875.18</u>	<u>\$1628.84</u>	<u>\$ 671.98</u>
			Total — \$4,176.00

Lesson 37
Adding
Page 98

1.	4970.76
2.	2722.29
3.	1488.03
4.	2661.68
5.	4952.00

Lesson 37
Railroad Routines
(Cont'd)
Ton Miles
Page 99

	Ton Miles	Rate Ton Mile
1.	2322.6	\$.0166
2.	15606	.0145
3.	13892.4	.01
4.	17920	.0154
5.	6085.2	.01

6.	2088	.0172
7.	8022	.0175
8.	7923	.0145
9.	1202.4	.0152
10.	266	.0169
11.	\$1145.83	
12.	601086	
13.	a.	67.34
	b.	16.73
	c.	140.95
	d.	24.55
	e.	7.63
	f.	42.05
	g.	10.53
	h.	13.54
	i.	74.21
	j.	1.20
		<u>398.73</u>

14.	a.	3,574.450
	b.	2,532.600
	c.	6,930.000
	d.	5,292.000
	e.	266.000
	f.	2,232.500
	g.	1,961.000
	h.	2,759.760
	i.	2,669.760
	j.	24.706

Lesson 38
Adding
Page 100

1.	4335.14
2.	5473.92
3.	5537.46
4.	5069.08
5.	4988.98

Lesson 38
Railroad Routines
(Cont'd)

Engine Mileage and
Percentages
Page 101

A. Freight
23898 Miles

B. Passengers
16084 Miles

C. Special
5467 Miles

D. Switching
789 Miles
Total Mileage
46238 Miles

1.	2283 Total Mileage
	80.24
	17.96
	1.80

100.00%

2.	2154 Total Mileage
	76.28
	3.76
	14.58
	5.39

100.00%+1

3.	2114 Total Mileage
	83.96
	13.58
	.80
	1.66

100.00%

4.	2248 Total Mileage
	5.56
	91.46
	1.11
	1.87

100.00%

5.	1704 Total Mileage
	14.67
	83.45
	1.88

100.00%

6.	2304 Total Mileage
	91.75
	4.73
	.22
	3.30

100.00%

7.	2582 Total Mileage
	86.99
	9.68
	3.33

100.00%

8.	2896 Total Mileage
	12.09
	82.22
	3.80
	1.90

100.00%+1

9.	1960 Total Mileage
	3.83
	7.40
	88.37
	.41

100.00%+1

10. 1980 Total Mileage	18. 2067 Total Mileage	6. 11.19	6. 230.79
93.28	41.41	7. .65	7. 116.59
4.80	49.35	8. 7.24	8. 33.08
1.92	8.47	9. 2.48	9. 544.76
<u> </u>	.77	10. 13.72	10. 845.62
100.00%	100.00%	11. 6.53	11. 325.04
11. 2523 Total Mileage	19. 1899 Total Mileage	12. 8.03	12. 187.87
13.87	39.39	13. 24.43	13. 138.54
83.91	49.66	14. 53.84	14. 18.65
2.22	10.95	15. 49.71	15. 23.40
<u> </u>	100.00%	16. 7.77	16. 225.70
100.00%	17. 4.98	17. 1.01	17. 18.05
12. 1710 Total Mileage	20. 2440 Total Mileage	18. 1.37	18. 64.65
5.73	59.92	19. 1.52	19. 127.32
91.81	35.86	20. 53.58	20. 35.75
2.46	3.81	21. 7.47	21. 66.84
<u> </u>	.41	22. 6.31	22. 61.06
100.00%	100.00%	23. .78	23. 15.89
13. 2617 Total Mileage	21. 968 Total Mileage	24. .63	24. 575.41
94.76	75.83	25. .72	25. 481.35
2.87	22.62	26. 2.48	26. 248.24
2.37	1.55	27. 4.88	27. 81.74
<u> </u>	100.00%	28. 2.68	28. 28.75
100.00%	Lesson 39	29. 4.99	29. 28.02
14. 2637 Total Mileage	Adding	30. 5.35	30. 5.07
96.40	Page 102	31. 2.59	
.42	1. 2423.15	32. .72	Lesson 41
3.19	2. 3372.45	33. .60	Adding
<u> </u>	3. 2874.22	34. .28	Page 106
100.00%+1	4. 2664.47	35. 4.67	1. 4081.85
15. 2046 Total Mileage	5. 2944.65	36. 7.82	2. 3976.95
47.65	6. 2293.73	37. 10.39	3. 3715.91
7.62	7. 4105.89	38. 10.84	4. 4369.12
41.06	8. 3679.71	39. 13.03	5. 6238.88
3.67	9. 1371.98	40. .93	
<u> </u>	10. 1803.56	41. 4.97	Lesson 41
100.00%	Lesson 39	42. 6.15	Buying & Selling
16. 2733 Total Mileage	Buying & Selling	43. 4.92	Merchandise
75.48	Merchandise	44. 6.78	Dozens
24.52	Gross & Dozens		Page 107
<u> </u>	Page 103	Lesson 40	1. 9.80
100.00%		Buying & Selling	2. 22.04
17. 2373 Total Mileage		Merchandise	3. 504.30
79.01		Gross & Dozens	4. 1118.77
18.96	1. \$ 8.27	Page 105	5. 205.15
.68	2. 4.96	1. 77.94	6. 873.77
1.35	3. .69	2. 26.65	7. 920.16
<u> </u>	4. .64	3. 91.76	8. 127.76
100.00%	5. 1.88	4. 48.65	
		5. 4.06	

Lesson 42	
Adding	
Page 108	
1.	3833.94
2.	4350.48
3.	4651.85
4.	5128.97
5.	5033.65
Lesson 42	
Merchant Problems	
Mark-up	
Page 109	

	Mark-up	% of Mark-up
1.	\$ 3.09	34.95%
2.	18.00	27.06
3.	2.05	32.80
4.	39.50	24.69
5.	23.00	30.46
6.	13.10	36.90
7.	8.00	9.47
8.	50.00	22.22
9.	26.00	23.58
10.	16.40	17.73
11.	38.90	28.71
12.	50.00	40.00
13.	4.40	30.88
14.	5.80	19.08
15.	.14	15.22

Lesson 43	
Adding	
Page 110	
1.	3938.52
2.	2942.83
3.	4781.26
4.	5541.51
5.	4672.48

Lesson 43	
Merchant Problems	
Mark-downs	
Page 111	
1.	14.6%
2.	16.7
3.	16.9
4.	14.5
5.	11.4
6.	63.
7.	11.8
8.	10.4
9.	43.
10.	23.3

11.	34.8
12.	14.2
13.	42.4
14.	15.4
15.	33.4
16.	24.5
17.	6.5
18.	13.4
19.	22.2
20.	29.3

Lesson 44	
Adding	
Page 112	
1.	2557.08
2.	2836.70
3.	2488.05
4.	1343.57
5.	2994.06

Lesson 44	
Extending Cost and	
Retail Prices	
on Invoices	
Page 113	

	Cost	Retail
1.	\$.72	\$ 1.08
	18.00	21.00
	5.46	7.70
	2.00	3.00
	26.18	32.78
2.	1.65	3.00
	13.20	18.00
	2.73	3.90
	11.70	14.30
	29.28	39.20
3.	4.29	5.94
	5.00	5.40
	19.08	22.50
	12.75	16.50
	41.12	50.34
4.	7.56	9.90
	1.16	2.90
	2.24	5.44
	35.20	43.20
	46.16	61.44

5.	2.25	3.30
	8.74	15.20
	7.03	8.88
	3.05	4.37
	21.07	31.75
6.	1.44	2.70
	1.08	1.80
	.84	2.80
	30.00	36.00

	33.36	43.30
7.	2.97	4.86
	1.35	2.25
	7.26	10.89
	7.50	9.90
	19.08	27.90
8.	1.04	1.68
	1.75	2.80
	11.55	17.33
	3.30	4.80
	17.64	26.61

9.	9.00	12.75
	5.25	7.00
	33.60	37.80
	12.10	13.75
	59.95	71.30
10.	25.50	45.00
	66.22	85.25
	928.05	1311.00
	282.68	456.58
	1302.45	1897.83

Lesson 45	
Adding	
Page 114	
1.	1349.43
2.	508.98
3.	1195.39
4.	1370.88
5.	1299.13
6.	1397.00
7.	1544.62
8.	1420.17
9.	1706.47
10.	925.17

11.	2056.82
12.	1187.28
13.	2289.00
14.	1655.07
15.	1154.14
16.	1047.69
17.	1731.89
18.	1601.57
19.	1717.66
20.	965.77

Lesson 45	
Sales Analysis Figures	
Page 115	

J. A. Williams			
Sales	Dept.	Profit	
\$221.13	1	\$78.40	
227.70	2	63.52	
159.77	3	29.69	
193.92	4	56.08	
215.96	5	102.10	
134.77	6	30.42	
108.62	7	30.47	
288.63	8	72.00	
1550.50		462.68	

T. L. Jones			
Sales	Dept.	Profit	
\$591.64	1	\$201.44	
210.30	2	48.03	
150.93	3	29.20	
198.18	4	94.25	
152.37	5	19.69	
14.92	6	2.01	
51.19	7	7.27	
302.85	8	112.90	
1672.38		514.79	

Lesson 46	
Adding	
Page 116	
1.	1828.58
2.	1740.97
3.	2173.48
4.	2188.09
5.	2063.11
6.	2017.05
7.	2109.63
8.	2133.65
9.	2775.01
10.	1251.34

Lesson 46
Sales Analysis Figures
Page 117

Depts.

1.	\$212.87
2.	451.62
3.	637.58
4.	644.62
5.	207.69
6.	370.38
7.	371.86
8.	202.58
9.	244.78
10.	96.28
11.	401.91
12.	498.74
13.	96.17
14.	277.01
15.	113.76
16.	223.19
17.	206.54
18.	183.23
19.	254.01
20.	121.19
21.	335.23
22.	99.54
23.	453.01
24.	393.45
25.	145.03
	<u>7242.27</u>

Salesman

Deam	\$1680.22
Bolger	1414.42
Thomas	1442.23
Austin	1227.52
Ward	1477.88

Lesson 47
Adding
Page 118

1.	469.46
2.	427.90
3.	492.32
4.	480.19
5.	438.19

6.	482.59
7.	531.03
8.	469.06
9.	451.95
10.	422.33

Lesson 47
Sales Slips and
Sales Audit
Page 119

Net Sales Dept. A

1.	\$80.55	341.58 C.
2.	105.49	395.39 Ch.
3.	78.89	114.74 c.o.d.
4.	81.85	56.00 Re.
5.	144.52	\$795.71
6.	62.94	
7.	97.95	
8.	56.95	
9.	39.42	
10.	47.15	
	<u>\$795.71</u>	

Net Sales Dept. B

11.	\$314.75	1127.69 C.
12.	251.75	974.10 Ch.
13.	205.59	94.45 c.o.d.
14.	226.80	61.30 Re.
15.	206.95	2134.94
16.	225.00	
17.	155.75	
18.	211.70	
19.	180.25	
20.	156.40	
	<u>\$2134.94</u>	

Net Sales Dept. C

21.	\$65.80	\$498.69 C.
22.	191.25	371.77 Ch.

23.	116.25	94.70 c.o.d.
24.	96.44	28.65 Re.
25.	95.20	\$936.51
26.	28.37	
27.	158.50	
28.	84.20	
29.	45.50	
30.	55.00	
	<u>\$936.51</u>	

Lesson 48
Adding
Page 120

1.	2423.15
2.	3372.45
3.	2874.22
4.	2664.47
5.	2944.65
6.	2293.72
7.	4105.89
8.	3679.71
9.	1361.98
10.	1803.56

Lesson 48
Selling Merchandise
Page 121

(1)		%
June 1	\$ 931.00	14.66
2	729.00	11.48
3	951.00	14.97
4	1629.00	25.65
5	733.00	11.54
6	1378.00	21.70
Total	<u>\$6351.00</u>	<u>100.00%</u>
Recip.	157456	

(2)		%
June 8	\$ 486.34	7.82
9	888.94	14.30
10	833.70	13.41
11	1419.30	22.82
12	1171.20	18.83
13	1418.75	22.82
Total	<u>\$6218.23</u>	<u>100.00%</u>
Recip.	160817	

Lesson 49
Adding
Page 122

1.	1460.96	6.	2442.66
2.	2049.83	7.	2548.91
3.	2624.78	8.	1167.39
4.	1972.17	9.	2943.96
5.	3344.08	10.	2106.51

Lesson 49
Selling Merchandise—Yearly Departmental
Sales Summary
Page 123

		%
Jan.	\$ 6046.00	10.52
Feb.	4976.00	8.65
Mar.	4366.00	7.59
Apr.	3656.00	6.36
May	3710.00	6.45
June	4118.00	7.16
July	4834.00	8.41
Aug.	4944.00	8.60
Sept.	5056.00	8.79
Oct.	3764.00	6.55
Nov.	5096.00	8.86
Dec.	6930.00	12.05
Total	\$57,496.00	100.00%
Recip.	173925	

Dept. 30	\$39,052.00	24.	21.87
Dept. 31	9,172.00	25.	41.39
Dept. 32	7,069.00	26.	37.80
Dept. 33	2,203.00	27.	27.75
	<u>\$57,496.00</u>	28.	22.16
		29.	16.13
		30.	46.32

Dept. 30	67.92%
Dept. 31	15.95
Dept. 32	12.29
Dept. 33	3.83
	<u>100.00%</u>

Expenses
Page 123
(Cont'd)

11.	25.12%
12.	11.81
13.	12.04
14.	18.50
15.	13.51
16.	37.05
17.	37.14
18.	34.92
19.	17.82
20.	50.72
21.	23.93
22.	22.73
23.	52.51

Lesson 50
Adding
Page 124

1.	4340.45
2.	4571.84
3.	4278.53
4.	4811.97
5.	5174.99
6.	5134.97
7.	4449.15
8.	3934.35
9.	4172.29
10.	4135.20

Lesson 50
Inventory Sheet
Page 125

1.	\$5.64
2.	7.56
3.	10.53
4.	6.30
5.	3.40

6.	12.83
7.	9.45
8.	50.46
9.	5.94
10.	1.53
11.	16.92
12.	21.75
13.	4.00
14.	11.78
15.	68.12
16.	29.29
17.	3.04
18.	4.04
19.	11.06
20.	19.92
21.	181.25
22.	5.46
23.	9.12
24.	10.03
25.	11.76

26.	9.08
27.	6.50
28.	3.45
29.	2.10
30.	1.28
31.	7.00
32.	8.41

\$559.00

Lesson 51
Adding
Page 126

1.	10375.69
2.	9740.89
3.	8378.54
4.	11675.97
5.	9661.19

Lesson 51
Grocery Inventory
Page 127

1.	\$215.81
2.	25.99
3.	24.93
4.	1.65
5.	8.85

6.	13.87
7.	15.13
8.	9.41
9.	63.60
10.	7.23
11.	4.58
12.	70.56
13.	58.88
14.	30.96
15.	4.73
16.	14.85
17.	5.04
18.	1.60
19.	3.63
20.	48.75
21.	12.33
22.	21.70
23.	5.85
24.	7.61

Grocery Inventory
(Cont'd)

25.	8.80
26.	1.43
27.	2.04
28.	4.63
29.	25.00
30.	47.88
31.	3.42

\$770.74

Lesson 52
Balance Sheet
Page 128
Columns

1.	5560.64
2.	4191.06
3.	5259.34
4.	5617.09
5.	4718.53
6.	5323.00
	<u>30669.66</u>

Lines

1.	3560.92
2.	1804.72
3.	2229.47
4.	3106.64
5.	983.33

6.	1581.79
7.	1403.78
8.	1262.64
9.	1975.84
10.	1091.05
11.	2398.16
12.	318.56
13.	3804.13
14.	1527.27
15.	1179.00

16. 2442.36 30669.66

Lesson 52

Periodic Inventories
Page 129

	Cost	Sale Price
1.	\$23.60	\$34.81
2.	6.20	7.25
3.	1.92	3.00
4.	4.16	6.50
5.	44.55	48.60
6.	15.16	18.75
7.	23.13	25.80
8.	20.54	28.04
9.	.06	.07
10.	.40	.51
11.	.39	.45
12.	2.81	3.56
13.	2.11	2.57
14.	1.65	2.17
15.	.43	.69
16.	.34	.59
17.	.84	1.47
18.	138.00	207.00
19.	87.78	133.00
20.	24.84	34.96
21.	2.48	3.00
22.	3.85	6.05
23.	1.56	2.06
24.	3.39	4.86
25.	1.80	2.93
	<u>\$411.99</u>	<u>\$578.69</u>

Progress Test #7
Test 7-A—Addition
Page 130

1.	\$1624.25
2.	2852.19
3.	2182.80
4.	1913.94
5.	1750.29
6.	2737.04

Test 7-B—Dozens

1.	\$ 25.22
2.	3.96
3.	134.17
4.	5.15
5.	25.02
6.	579.15
7.	218.71
8.	388.00
9.	112.58
10.	44.96
11.	11.64
12.	4.25

Test 7-C—Invoices

(1)	Cost	Retail
1.	\$.72	\$ 1.28
2.	21.00	35.25
3.	1.50	2.50
4.	4.43	6.75
	<u>\$27.65</u>	<u>\$45.78</u>
(2)		
1.	.36	.60
2.	.99	2.16
3.	.90	1.80
4.	3.60	6.00
	<u>\$ 5.85</u>	<u>\$10.56</u>
(3)		
1.	124.32	252.00
2.	44.07	85.80
3.	40.88	56.00
4.	16.80	24.50
	<u>\$226.07</u>	<u>\$418.30</u>

(4)		
1.	35.00	75.00
2.	22.00	48.00
3.	43.50	75.00
4.	9.30	20.00
	<u>\$109.80</u>	<u>\$218.00</u>

(5)		
1.	.38	.90
2.	2.48	3.75
3.	5.64	12.00
4.	1.20	1.80
	<u>\$ 9.70</u>	<u>\$18.45</u>

(6)		
1.	36.00	60.00
2.	15.00	22.50
3.	187.50	277.50
4.	348.00	516.00
	<u>\$586.50</u>	<u>\$876.00</u>

Lesson 53
Grain Invoices
Page 133

1.	\$395.11
2.	606.43
3.	814.20
4.	92.04
5.	376.34
	<u>\$2284.12</u>
6.	\$2154.13
7.	177.63
8.	911.25
9.	87.95
10.	1118.25
	<u>\$4449.21</u>
11.	\$775.67
12.	58.36
13.	1092.33
14.	115.71
15.	6077.24
	<u>\$8119.31</u>
16.	\$ 91.13
17.	2520.92
18.	1371.31
19.	108.77
20.	4556.25
	<u>\$8648.38</u>
21.	\$ 61.03
22.	459.32
23.	2410.00
24.	612.76
25.	2997.19
	<u>\$6540.30</u>
26.	\$ 691.69
27.	246.87
28.	991.98
29.	1291.98
30.	118.16
	<u>\$3340.68</u>
31.	\$ 553.44
32.	115.81
33.	320.03
34.	74.41
35.	22339.03
	<u>\$23402.72</u>
36.	\$ 133.98
37.	4425.46
38.	224.93
39.	1233.75
40.	1319.98
	<u>\$7338.10</u>
41.	\$ 114.45
42.	1267.20
43.	123.31
44.	58.09
45.	1551.53
	<u>\$3114.58</u>
46.	\$ 123.26
47.	3961.65
48.	637.50
49.	33.71
50.	1089.90
	<u>\$5846.02</u>

Lesson 54
Grain Invoices—Dockage
Page 135

	Dockage	Net Weight	Bushels	Gross Value	Freight	Net Value	
1.	1869 lb.	91601 lb.	1526.683	\$1709.88	\$252.37	\$1457.51	16. 1882.13
2.	1410	92590	1653.393	925.90	169.20	756.70	17. 77.78
3.	2303	89817	1871.188	1169.49	188.85	980.64	18. 142.71
4.	1446	70834	1180.567	1050.70	162.63	888.07	19. 1138.99
5.	2325	90675	1511.250	1428.13	260.40	1167.73	20. 1397.39
						\$5250.65	
6.	902 lb.	59218 lb.	1850.563	\$ 851.26	\$ 96.19	\$ 755.07	21. \$ 53.41
7.	1349	88611	2769.094	1246.09	134.94	1111.15	22. 6.91
8.	1933	94727	1691.554	1048.76	309.31	739.45	23. 102.54
9.	1446	70834	1264.893	739.96	180.70	559.26	24. 87.91
10.	1347	88428	1842.250	1105.35	166.08	939.27	25. 60.63
						\$4104.20	26. 239.40
11.	1200 lb.	48000 lb.	800.000	\$ 800.00	\$102.00	\$ 698.00	27. 268.15
12.	1353	88847	1480.783	1510.40	198.44	1311.96	28. 216.26
13.	1683	82477	1472.804	3682.01	159.90	3522.11	29. 67.87
14.	866	56874	1015.607	2792.92	106.82	2686.10	30. 78.32
15.	1288	63132	1127.357	2931.13	96.63	2834.50	
						\$11052.67	31. 81.46
16.	108 lb.	7112 lb.	148.167	\$ 85.94	\$ 18.77	\$ 67.17	32. 30.53
17.	1280	62720	1306.667	777.47	160.00	617.47	33. 144.95
18.	1406	54814	1712.938	757.98	101.20	656.78	34. 531.25
19.	2190	70810	1180.167	1050.35	146.00	904.35	35. 336.35
20.	1200	48000	800.000	736.00	108.00	628.00	
						\$2873.77	36. 50.96

Lesson 56
Adding
Page 138

	Gross Bushels	Dockage	Net Bushels	
1.	1557.833	31.157	1526.676	1. 1797.52
2.	1036.667	25.917	1010.750	2. 1415.69
3.	1010.714	20.214	990.500	3. 1772.73
4.	1321.429	19.821	1301.608	4. 2736.25
5.	1678.571	50.357	1628.214	5. 1481.13
				6. 1456.61
				7. 2131.15
				8. 2350.72
				9. 2105.30
				10. 1843.69
				11. 2446.80
				12. 2293.91
				13. 1373.28
				14. 2655.06
				15. 2634.42

Lesson 55
Adding
Page 136

1.	8176.58
2.	8062.81
3.	8505.36
4.	11682.36
5.	9931.57

Lesson 55
Buying and Selling
Iron and Steel
Page 137

1.	\$672.79
2.	299.13
3.	308.49
4.	151.92
5.	548.32

6.	1493.80
7.	293.06
8.	1115.02
9.	103.02
10.	228.48
11.	73.17
12.	1878.32
13.	1229.82
14.	1906.10
15.	4023.18

16. 1737.00
17. 2041.28
18. 1214.76
19. 1781.11
20. 2615.26

Lesson 56
Iron and Steel—
Figuring Sheet Steel
Page 139

1. \$ 91.50
2. 3.16
3. 8.06
4. 1.52
5. 1.69
6. 30.32
7. 5.68
8. 2.15
9. 11.41
10. .26
11. 2.85
12. 30.72
13. 1.24
14. .61
15. 6.24
16. \$ 10.76
17. 48.88
18. 124.24
19. 200.91
20. 13.09
21. 237.62
22. 523.70
23. 54.51
24. 69.83
25. 21.42
26. 211.64
27. 30.62
28. 35.48
29. 9.99
30. 34.99

Lesson 57
Adding
Page 140

1. 5036.11
2. 6130.65
3. 5306.06
4. 6701.57
5. 4944.66

6. 4686.40
7. 5277.34
8. 5446.75
9. 3000.17
10. 5234.38

Lesson 57
Distribution of Over-
head Expenses
Pro-rating
Page 141

- (1) 6635
.75358
1. \$ 188.40
2. 105.50
3. 143.18
4. 177.09
5. 124.34
6. 2652.60
7. 376.79
8. 1232.10

\$5000.00

- (2) 8820
1.19898
1. \$ 569.52
2. 419.64
3. 173.85
4. 285.36
5. 3081.38
6. 5016.53
7. 728.97
8. 299.75

\$10575.00

- (3) 6138
2.25
1. \$5962.50
2. 1773.00
3. 972.00
4. 598.50
5. 783.00
6. 2250.00
7. 499.50
8. 972.00

\$13810.50

- (4) 4114
2.75
1. 660.00
2. 962.50
3. 1718.75
4. 2376.00
5. 2026.75
6. 577.50
7. 2381.50
8. 610.50

\$11313.50

- (5) 4998
.16769
1. \$222.34
2. 148.24
3. 154.61
4. 201.23
5. 111.68

\$838.10

- (6) 4305
.27875
1. \$248.08
2. 278.75
3. 209.06
4. 185.64
5. 278.47

\$1200.00

- (7) .325 Per Ton
1. \$6630.00
2. 6890.00
3. 6175.00
4. 6012.50
5. 6571.50
6. 6233.50

\$38512.50

- (8) .3025 Per Ton
1. \$6776.00
2. 5711.20
3. 4973.10
4. 6249.65
5. 6473.50
6. 5021.50

\$35204.95

Lesson 58
Adding—
Balance Sheet
Page 142
Lines

1. 2587.05
2. 1333.36
3. 2541.11
4. 1132.99
5. 1651.13
6. 310.77
7. 3021.76
8. 1050.80
9. 2396.27
10. 1121.36
11. 2695.18
12. 1868.41
13. 2084.91
14. 1673.22
15. 1217.47
16. 2608.32 29294.11

Columns

1. 3889.68
2. 4845.02
3. 4099.83
4. 4430.75
5. 3946.67
6. 4003.07
7. 4079.09 29294.11

Lesson 58
Pro-Rating (Cont'd)
Page 143

- (1) \$1683.94 — .09309
a. \$ 25.65
b. 32.46+
c. 8.82
d. 46.57
e. 15.30
f. 27.95

\$156.75

(2)	\$1761.55	—	.11041
a.	\$18.03		
b.	21.82		
c.	12.51		
d.	27.12		
e.	36.74		
f.	24.30		
g.	18.64		
h.	35.34		
	<u>194.50</u>		

(3)	\$4042.51	—	.14063
Jones	\$ 37.32		
Smith	118.55		
Brown	150.09		
Kemper	137.21		
Dawson	112.58		
Hughes	12.75		
	<u>568.50</u>		

(4)	\$3810.50	—	.06817
a.	32.58		
b.	6.58		
c.	22.11		
d.	8.45		
e.	85.83		
f.	41.66		
g.	4.98		
h.	57.56		
	<u>259.75</u>		

(5)	1.	\$374.15
	2.	711.58
	3.	1318.27
	4.	571.72
	5.	480.80
	6.	1821.79
	7.	902.15
	8.	1106.71
	9.	2001.88
	10.	510.52
	11.	853.20
	12.	540.24
	13.	902.16
	14.	232.53
	15.	480.80

16.	1643.46
17.	1748.36
18.	13.99
19.	893.41
20.	375.90

\$17,483.62

(6)	a.	\$829.52
	b.	2318.58
	c.	3825.41
	d.	1433.26
	e.	1095.87
	f.	339.92
	g.	240.99
	h.	1859.43
	i.	1166.90
	j.	4827.44
	k.	6892.34
	l.	537.79

\$25,367.45

(7)	1.	\$391.33
	2.	2743.74
	3.	604.78
	4.	144.52
	5.	196.40
	6.	160.83
	7.	667.04
	8.	114.14
	9.	121.55
	10.	198.63
	11.	346.86
	12.	37.80
	13.	22.23
	14.	93.38
	15.	67.44
	16.	269.78
	17.	5.93
	18.	1225.12

\$7411.50

Lesson 59
Adding
Page 144

1.	683.93
2.	734.68
3.	916.87
4.	787.46
5.	821.78

6.	805.73
7.	873.51
8.	823.67
9.	843.77
10.	697.48

Lesson 59
Wholesale and Retail
Long or Gross Ton
Page 145

1.	2 G.T.	210 lb.
2.	5 G.T.	1760 lb.
3.	10 G.T.	580 lb.
4.	4 G.T.	400 lb.
5.	3 G.T.	830 lb.

6.	15 G.T.	1000 lb.
7.	2 G.T.	80 lb.
8.	1 G.T.	1408 lb.
9.	39 G.T.	1280 lb.
10.	1 G.T.	544 lb.

11.	\$175.61
12.	3.33
13.	.92
14.	40.13
15.	43.71
16.	246.35
17.	43.21
18.	4.49
19.	30.09
20.	12.32

21.	266.90
22.	107.20
23.	40.20
24.	11.05
25.	39.16
26.	79.76
27.	68.18
28.	60.48
29.	19.35
30.	53.00

31.	12.23
32.	1.95
33.	5.47
34.	32.66
35.	128.96

36.	29.69
37.	1.64
38.	77.94
39.	28.85
40.	20.34

41.	272.31
42.	61.77
43.	1538.75
44.	456.64
45.	315.60
46.	230.08
47.	107.05
48.	131.91
49.	33.93
50.	275.99

Lesson 60
Adding
Page 146

1.	3555.66
2.	4053.65
3.	4091.35
4.	3189.92
5.	3047.80
6.	3536.62
7.	4295.09
8.	3916.37
9.	4863.73
10.	6167.37

Lesson 60
Insurance
Page 147

	Pre- mium	Amount of Com- mission
1.	\$647.50	\$97.13
2.	714.00	107.10
3.	267.75	53.55
4.	261.38	47.05
5.	30.86	4.94
6.	15.18	2.73
7.	27.30	4.10
8.	958.50	191.70
9.	28.22	4.52
10.	87.75	13.16

Amount of
Policy - \$144,240.00
Premium \$ 3,038.84
Commission 525.98

Lesson 61
Fire Insurance
Page 149

1. \$ 7.81
2. 27.56
3. 28.44
4. 62.55
5. 5.90
6. 26.11
7. 43.80
8. 251.37
9. 60.26
10. 24.20
11. 26.95
12. 18.41
13. 43.80
14. 45.11
15. 54.56

Lesson 62
Adding
Page 150

1. 2106.30
2. 1933.60
3. 1879.66
4. 2226.34
5. 2641.92
6. 3095.85
7. 2363.59
8. 1970.17
9. 2058.01
10. 2418.99

11. 2519.25
12. 2357.80
13. 2439.50
14. 2796.53
15. 3054.57
16. 2840.96
17. 3043.75
18. 2262.37
19. 2183.39
20. 2743.81

General Review
Addition
Page 151

1. 17322.94
2. 14873.87
3. 16976.43
4. 9224.56
5. 15563.67
6. 15614.27
7. 8484.51
8. 9778.96
9. 10257.52
10. 13227.01

Subtraction

11. \$ 4404.77
12. 12627.30

Division

13. 9013.7764
14. .9916223
15. 28335.2932
16. 3954.35572

Multiplication

17. 46163.2875
18. 10949.5563
19. 7.5805478
20. 1.1920521
21. 11199.71
22. 240076603.
23. 41.30
24. 192.14

Payroll

25. 86 hr. \$137.60
26. 78½ hr. \$120.89
Total \$258.49

Interest

27. \$3.07
28. 3.02
29. 8.15
30. 6.31
31. 3.91
32. 4.09
33. 3.94
34. 12.29

Discounts

35. 42.47
36. 28.90
37. 22.44
38. 570.02
39. 566.36

Reciprocals

40. .290697
41. .148038
42. a. 17.86—4%
b. 26.61—1
c. 9.94—
d. 35.48—2
e. 10.10—3
100.00%
Recip. 410677

Distribution

43. a. \$16116.71
b. 19113.75
c. 16835.39
d. 15673.28
e. 8715.87
\$76455.00

44. Floor space —
5425 sq. ft.
Recip. 1.22765
a. \$ 306.91
b. 2731.52
c. 920.74
d. 1507.55
e. 1193.28
\$6660.00

Property of Lottie Marchel
7132 S. Glengarry Ave
Whittier, Calif.

