

*Courtesy*

**COURSE  
of  
INSTRUCTION**



*For Use*

**ONLY WITH THE**

**COMPTOMETER**

REG. U. S. PAT. OFF.

ADDING-CALCULATING MACHINE

*Courtesy*  
**Course of Instruction**



*For Use Only with the*  
**COMPTOMETER**  
REG. U.S. PAT. OFF.  
ADDING-CALCULATING MACHINE



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**COMPTOMETER DIVISION**  
FELT & TARRANT MFG. CO.  
1735 NORTH PAULINA STREET  
CHICAGO 22, ILLINOIS

## INTRODUCTION

Long has been the need for a concise text to help the students who wish to learn the fundamentals of Comptometer operation.

The Courtesy Course of Instruction has been arranged so that the average person can master these fundamentals in eight evening sessions.

These fundamental lessons consist of: Addition, Multiplication, Subtraction and Division, so arranged that the practical application of the Comptometer to office routines is covered in these lessons.

The text material can be covered in six sessions, allowing two sessions of individual effort on the forms brought by each student from the different offices.

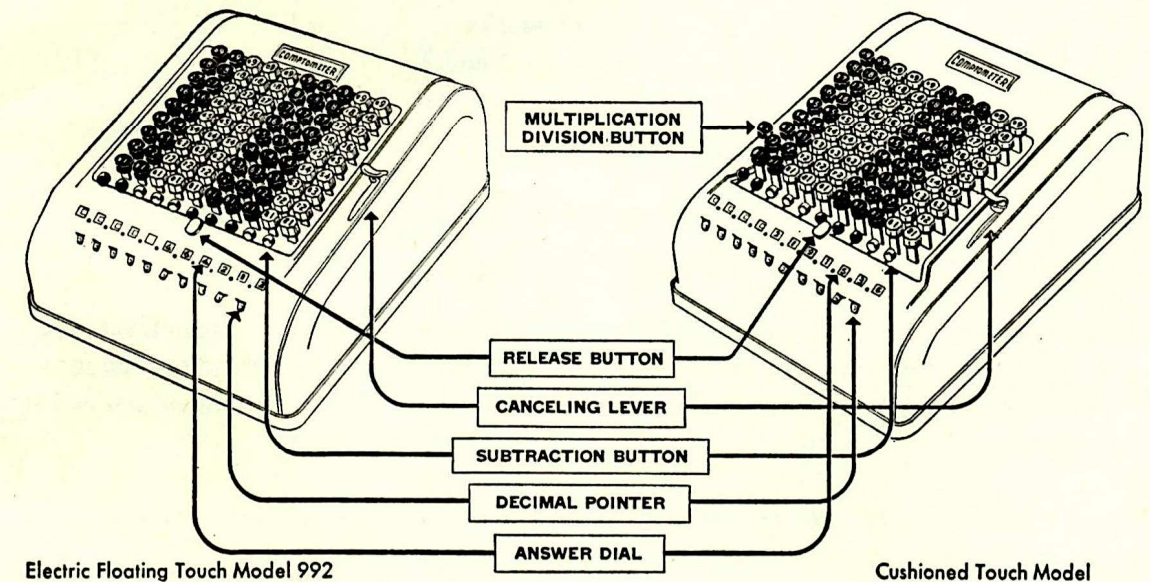
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### Description of Comptometer

The Comptometer is a key-driven adding and calculating machine which performs quickly and easily all forms of arithmetical figuring involving addition, multiplication, division, and subtraction.

each key top is a large and small figure. The large figures are used for addition and multiplication; the small figures for division and subtraction. The answer dials show the result of the calculation. The lever at



*Method of operation is the same for Models J, K, and M*

Operation is exceedingly simple—no operating lever to pull, no crank to turn, no preliminary setting of dials. Nothing to do but press the keys and read the answer—the machine does the rest.

The keyboard is arranged in eight or more columns\* of nine keys each, which are grouped in alternating sections, colored green and ivory or light green. On

the right, called the canceling lever, clears the answer dials. The pointers above the answer dials are used to point off decimals. The cut-offs or buttons at the left of each column are used for subtraction. The release key at the upper right-hand corner or just above the answer dials unlocks the keyboard after an incomplete key stroke error has been corrected. See page 9 for proper use of controlled-key.

\*The Comptometer is manufactured in three standard sizes: 8, 10, and 12 columns. A 20-column Comptometer is also manufactured for use in heavy statistical and distribution work.

## Touch Method of Addition

The touch method of addition provides the greatest degree of speed and accuracy and is simple and easy to learn. Only the lower half of the keyboard is used in touch addition; all keys are within easy reach of the fingers.

To add 1-2-3-4-5, depress respective keys so numbered:

To add 6, depress 3 twice

To add 7, depress 3 and 4

To add 8, depress 4 twice

To add 9, depress 4 and 5

Upon examining the keys it will be noticed that the odd-number keys: 1, 3, 5, etc., are concave. The even keys: 2, 4, etc., are flat-topped. This is to facilitate touch operation.

Begin at the top of each column and add down. Use the index finger for adding in all columns of figures except the last number of every item. Use the second finger only for adding the last number of every item. Find the keys by sense of touch. Look at the number and add it into the comptometer exactly as it is written.

Do not think about the number or repeat it mentally or orally. Just see the number and put it into the Comptometer.

In adding it is necessary to acquire a smooth rhythmic stroke. Hold a pencil between the thumb and palm of the operating hand. This helps to balance the hand and the pencil is always in readiness for writing down answers.

A Comptometer improperly placed is detrimental to speed and ease of operation. It should be placed at right angle, slightly to the right of the operator, with the left edge in a direct line with the center of the body. The desk and the seat of the chair should be of a height to permit the feet to touch the floor and the fingers to rest comfortably on the keys.

## Addition Exercises

No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7
22	33	43	23	67	84	25
23	34	33	36	43	47	92
33	43	12	43	77	63	14
34	32	54	48	65	84	52
44	31	23	35	95	93	71
45	35	32	49	48	32	42
55	53	24	43	64	26	35
54	25	25	36	23	82	92
43	24	35	42	72	48	25
<hr/>						
353	310	281	355	554	559	448

Add each column and compare the total obtained with that shown at foot of column. For practice add each column at least four times. If an error is made it is usually the result of trying to go too fast. Speed will come with a little practice.

## Addition Exercises

Carelessness in reading numbers is often the cause of errors.

Practice very slowly on the following. Keep the eyes constantly on the figures you are adding. If the keyboard locks, it is signaling an incompleting key-stroke error. Give each key a full stroke.

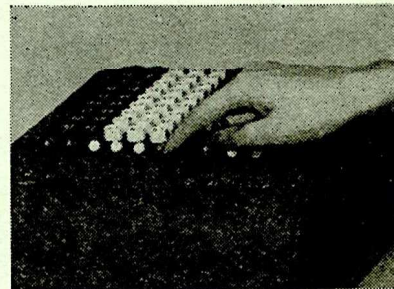
No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10
89	72	75	29	88	42	28	56	25	82
73	34	83	83	96	51	31	48	20	12
35	68	96	45	30	32	40	17	34	96
98	75	29	75	24	98	64	90	75	70
54	93	84	90	21	41	98	17	34	34
23	86	63	45	75	42	35	74	75	22
48	34	84	96	34	63	13	64	24	96
73	21	26	84	96	96	70	24	31	34
31	55	75	21	11	42	22	68	70	21
48	45	45	74	21	80	44	71	96	70
78	83	98	35	34	75	45	30	75	34
34	42	93	75	84	29	91	34	21	35
61	31	70	32	75	73	30	73	95	34
78	13	21	26	80	96	96	24	31	22
48	31	12	52	48	59	59	42	13	57
45	37	82	29	83	90	73	28	57	10
73	48	34	88	57	13	30	60	22	27
84	45	79	41	92	22	98	75	80	34
54	70	21	12	68	81	54	43	21	48
50	63	44	33	40	26	17	21	15	13
<hr/>									
1177	1046	1214	1065	1157	1151	1038	959	914	851

## Addition Exercises

No. 11	No. 12	No. 13	No. 14	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20
24	96	43	53	45	29	14	66	54	23
43	31	81	29	31	17	53	58	54	23
61	42	63	43	13	26	25	19	13	53
32	75	56	43	32	72	10	92	20	54
98	34	80	59	30	57	59	20	25	63
70	63	12	95	54	59	75	21	53	75
64	35	36	20	92	30	34	49	53	96
35	10	71	56	54	86	25	29	43	90
75	31	42	36	23	25	29	21	50	75
12	98	92	42	34	75	47	21	31	14
67	36	32	31	15	55	45	45	26	42
98	45	48	67	98	93	30	12	13	53
14	13	31	84	29	24	96	67	84	34
90	10	40	45	92	30	47	40	45	67
35	56	53	80	52	47	45	59	93	12
33	75	84	62	25	45	73	84	54	50
75	37	48	45	70	63	82	29	34	79
84	62	25	21	44	29	80	41	10	33
60	80	57	92	68	40	95	13	22	81
25	52	26	48	57	33	57	22	88	20

## Controlled-Key

The "Controlled-Key" is a positive system of automatic control which prevents operating errors caused by fumbled or incomplete key strokes. The "Controlled-Key" mechanism gives instant signal of an operating error, by locking all columns except the column in which the incomplete key stroke was made — this is left open for correction. With positive protection against operating errors, the operator can speed up safely and be assured of a higher degree of first time accuracy.



*After correcting the incomplete key stroke, touch the release key and continue adding*

## How to Correct an Incomplete Key Stroke

There is no guesswork required in using Controlled-Key, neither is there a complicated formula to follow.

### Method of Correcting Operating Errors When H-J-M-K and 3DII Comptometers Are Being Used

In adding and subtracting, when a locked keyboard signals an operating error, the use of Controlled-Key is as simple as going back to the last key operated. If this key is left open for correction, complete the stroke, touch the release button and continue adding, starting on the key that locked and signaled the error as shown in the example.

#### Example:

In adding this short column, intentionally press the 5 cent key part way down. On attempting to strike the 2-key, you find it locked. Go back and depress again the last key operated (5), touch the release button and the correction is made. Continue adding on the key that locked and signaled the error, 2.

**.45**  
**.23**  
**.34**  
**.12**  
**1.14**

In adding, when a locked keyboard signals an operating error and the last key operated is found locked, touch the release button, add in the previous key in same column, and continue adding with the key that locked and signaled the error as shown in the example.

#### Example:

In adding this column, intentionally press the 30-key part way down. Then give the 40-key a regular stroke. On attempting to strike the 5-key, you find it locked. To correct, go back to the last key depressed (40) and you will find it locked. Touch the release button and add in the previous key (30). This completes the correction. Continue adding, beginning on the key that locked and signaled the error, 5.

**.22**  
**(3) .75**  
**.16**  
**.80**  
**.20**  
**2.13**

### Method of Correcting Operating Errors When the New Electric 992 Comptometer Is Being Used

In adding and subtracting, when a locked key signals an operating error, the key on which the operating error was made will be held in a depressed position. Complete the stroke on the depressed key and touch the Release Button. Continue adding with the key that locked and signaled the operating error.

### In Multiplication and Division

When the key locks, the positive danger signal prevents an error slipping into an answer without the knowledge of the operator.

### Old Method of Operating Error Correction

Owing to the speed of the Comptometer, it is simpler and faster to cancel and go over the problem than to stop and make the correction.

### New Method of Operating Error Correction Non-Electric Comptometer

Simply push back the multiplication and division button at left of keyboard before starting a multiplication or division operation. If, and when, an operating error is made, all the keys held will lock except the key or keys misoperated. These are left open so that the operator may correct the operating error without removing fingers from the keyboard. Depress the key or keys that can be depressed and continue operating.

### Electric Comptometer

When an operating error is made, all the keyboard locks except the key or keys on which the operating error was made. The operating error is indicated visually and by touch in that the key or keys misoperated are held in a depressed position and remain so until the operating error has been corrected. Make a full depression of the keys misoperated. Touch the Release Button and continue through the operation.

### Addition Exercises

No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10
347	892	193	778	418	774	460	672	326	658
656	578	315	160	240	101	145	223	445	268
179	857	825	576	814	596	582	219	148	87
145	214	467	235	59	66	330	25	234	824
23	12	53	47	533	877	92	192	768	315
915	455	819	752	44	14	31	48	71	36
29	218	21	148	197	729	975	786	47	612
246	455	533	424	267	883	334	421	635	667
823	876	895	555	788	966	436	781	664	350
348	375	749	634	229	434	850	958	877	543
662	16	114	43	187	635	754	33	624	317
562	367	112	412	361	336	503	255	352	453
81	67	37	68	51	13	24	541	360	45
806	227	458	513	237	451	647	236	648	619
33	575	11	24	876	217	91	11	25	123

No. 11	No. 12	No. 13	No. 14	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20
111	242	666	484	343	681	298	627	731	544
121	515	626	434	393	481	498	729	854	326
131	102	696	494	373	281	698	326	462	495
141	551	636	424	313	781	898	475	235	738
151	301	616	474	323	181	998	917	945	219
161	141	646	464	353	581	798	169	816	682
171	402	676	414	393	881	598	326	653	731
181	315	686	484	363	381	398	652	278	854
191	205	606	424	343	781	198	837	536	462
161	919	616	464	373	981	498	235	122	235
191	828	626	474	393	381	598	641	389	946
131	747	636	434	363	581	798	316	892	817
151	616	656	414	323	281	898	752	371	654
141	343	686	454	343	681	398	276	737	279
171	252	636	424	373	181	198	965	455	536

### First-time Accuracy

Only when machine figuring becomes entirely automatic and the human element of error in operation ceases to be a factor, can there be dependable first-time accuracy in mechanical calculation.

This is evidenced by the fact that accounting offices in which first-time results are accepted without being checked or refigured, are so few as to be negligible. When working against a predetermined total such proof is, of course, unnecessary.

First-time machine figuring, however, should closely approximate absolute accuracy on all classes of figure work.

With the Comptometer it does that.

In figuring a recent inventory of a chain of 100 grocery stores, the first-time accuracy of the Comptometer was 99.551%.

### Addition Exercises

No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10
.32	6.16	2.83	.41	6.62	.77	8.93	.92	7.44	.22
.54	.75	.44	.71	3.85	.39	3.84	8.65	5.41	.93
.80	3.12	3.92	7.63	5.30	1.64	2.46	7.51	8.51	4.07
1.89	.78	.50	.44	3.86	4.87	.16	9.88	.24	3.23
.35	1.39	8.58	5.99	5.23	5.99	.01	3.08	2.03	6.46
4.16	.10	.27	.53	5.74	.81	.85	.84	2.03	5.48
9.45	7.99	8.05	4.37	.21	5.29	.37	.92	.19	.71
.37	.69	.50	6.81	4.88	.82	7.59	4.12	8.88	.84
7.66	4.48	4.47	2.61	.71	1.95	4.00	7.52	.34	.63
.12	.45	.35	3.84	.87	.67	1.80	1.88	.25	7.11
6.35	.74	7.24	.28	9.55	2.49	.15	.98	.12	.57
.41	2.32	.13	1.05	.93	.31	.57	.54	.12	.81
.15	.61	4.62	.79	8.94	7.55	8.63	.33	5.15	6.67
5.42	.27	.81	5.24	.52	.85	9.27	.11	5.90	.06
.03	9.05	5.34	.35	.41	1.58	.19	5.05	5.84	.35

### Addition Exercises — Continued

No. 11	No. 12	No. 13	No. 14	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20
.75	2.13	.81	6.05	1.41	1.00	2.83	.41	5.31	.62
5.16	.55	9.36	.78	3.05	3.66	.44	.71	2.45	.29
.17	3.23	.22	.05	.84	1.84	3.92	7.63	.73	.73
4.87	.81	.97	2.87	.07	.85	.50	.44	4.22	.48
.10	3.34	.43	.07	.22	4.35	8.58	5.99	.14	.85
5.12	.38	8.68	7.28	4.95	.76	.27	.43	.32	.16
.83	.43	.74	.29	7.17	9.90	8.05	4.37	6.21	.30
.44	5.77	1.09	.32	.01	.80	.50	6.81	.55	6.04
.15	.29	.65	.63	.92	.56	4.47	2.61	.23	.95
5.25	4.44	4.30	5.01	.64	2.92	.35	3.84	1.44	3.21
.94	.83	.19	.50	4.79	4.89	7.24	.28	.02	2.89
.16	.27	.51	.56	6.16	5.28	.13	1.05	.31	4.12
5.91	.78	6.98	1.42	3.78	.36	4.62	.79	3.23	1.78
.41	5.24	.42	.59	.47	.61	.81	5.24	.16	8.33
.64	.74	7.67	.64	.14	3.85	.23	8.37	3.41	.67

No. 21	No. 22	No. 23	No. 24	No. 25	No. 26	No. 27	No. 28	No. 29	No. 30
.13	6.48	2.41	.16	8.69	9.25	7.14	.23	4.18	2.63
.54	.75	.44	.71	3.85	.80	1.89	.35	4.16	9.45
.37	7.66	.12	6.35	.41	.15	5.42	.03	.14	3.11
.27	2.96	8.82	6.16	.75	3.12	.78	1.39	.10	7.99
.69	4.48	.45	.74	2.32	.61	.27	9.05	.26	1.79
.90	.12	8.75	2.83	.44	3.92	.50	8.58	.27	8.05
.50	4.47	.35	7.24	.13	4.62	.81	5.34	.23	3.14
1.50	.46	2.67	.41	.71	7.63	.44	5.99	.43	4.37
6.81	2.61	3.84	.28	1.05	.93	8.94	.52	.41	7.37
9.18	.98	.18	.17	6.62	3.85	5.30	3.86	5.23	5.74
.21	4.88	.71	8.87	9.95	.93	8.94	2.49	3.11	.85
7.55	.41	7.37	.19	9.27	.81	5.05	.24	8.99	1.44
7.44	5.41	8.51	.24	.74	3.85	8.99	2.24	.22	.93
4.07	3.23	6.46	5.48	.81	.74	.63	7.11	.57	6.65
1.66	8.91	.40	3.60	4.18	7.77	.59	4.11	6.16	2.01

### EXPENSE SHEET

To SMITH & TAYLOR MFG. CO.  
Chicago, Illinois

Expenses during month of.....19....

Signature of Solicitor

Date	Hotel	Meals	Baggage	Carfare	Incidentals	Totals
1	3 50	1 25	75	9 80	10	15 40
2	1 50	1 50	80			
3	3 00	2 25	1 25	4 35	1 10	
4	1 75	4 00	30			
5	1 50	5 25	40	8 20		
6	1 75	75				
7	4 25	3 15	1 50	1 25	95	
8	3 00	1 65	7 80	2 55		
9	75	1 95	2 55			
10	1 00	2 25		4 60	5 80	
11	2 00	1 50	1 55	2 25	1 25	
12	2 40	4 00	75	1 30		
13	1 50	2 25	80	2 25		
14	4 50	3 00	45	7 50	3 40	
15	1 75	1 75	1 25	1 50		
16	1 50	2 25	1 05			
17	3 00	8 25				
18	1 50	5 95	4 25		1 10	
19	1 00	2 80				
20	3 25	4 20	80	2 10	4 80	
21	1 75	2 25	40	8 95		
22	1 50	4 35	1 25	2 40		
23	4 25	1 25	2 10	3 50		
24	1 00	3 40	90	5 95	9 50	
25	2 25	1 25	85	4 10		
26	3 00	3 15	75	5 55		
27	1 50	3 25		7 85		
28	1 75	4 25	1 25	1 10	1 25	
29	4 00	1 00	1 10	2 10		
30	1 25	6 95	95	1 50		

Find the expense (a) for each day, (b) for each item, and (c) the total expense for the month.

NOTE: A flexible ruler, blotter or any straight edge will be an aid in following the lines.



### Addition Exercises

<b>No. 1</b>	<b>No. 2</b>	<b>No. 3</b>	<b>No. 4</b>	<b>No. 5</b>
\$31.23	\$16.84	\$82.34	\$73.25	\$35.29
.45	.90	8.97	4.98	2.29
41.98	3.27	.69	.89	25.90
9.43	2.32	92.38	86.30	.58
.69	24.38	6.72	5.29	94.83
42.50	9.67	4.56	11.56	12.89
4.58	98.93	52.84	41.13	.73
1.13	4.52	72.59	.25	71.12
.67	.69	66.68	3.29	1.29
52.43	24.39	.37	.75	81.20
1.20	.47	.83	51.29	.67
2.03	35.70	76.45	77.26	.40
29.84	1.15	26.83	1.00	46.80
.76	.26	12.28	87.65	39.80
5.29	72.03	13.33	61.59	43.51
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>No. 6</b>	<b>No. 7</b>	<b>No. 8</b>	<b>No. 9</b>	<b>No. 10</b>
\$21.15	\$71.23	\$73.31	\$45.43	\$26.75
3.00	33.45	.64	57.45	18.45
.59	.43	44.00	43.22	.54
72.29	45.34	8.19	.76	55.41
4.04	9.08	72.35	58.07	63.25
5.55	4.00	7.77	.59	2.22
87.45	.64	33.45	63.00	41.15
.79	28.33	77.16	1.56	.35
63.37	1.12	.74	8.62	24.54
1.29	96.55	22.21	75.78	1.38
4.34	4.12	5.34	1.81	97.86
46.51	.78	96.55	28.99	73.03
21.47	54.56	15.06	.48	2.46
.35	92.57	.65	77.69	.41
98.75	13.14	25.63	52.23	14.15
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>No. 11</b>	<b>No. 12</b>	<b>No. 13</b>	<b>No. 14</b>	<b>No. 15</b>
\$ 2.15	\$49.80	\$51.66	\$34.65	\$28.30
98.92	85.67	4.02	46.57	37.64
.72	12.41	30.35	95.70	83.59
76.44	.65	19.55	5.11	.22
2.89	4.36	82.71	24.67	4.86
.46	43.74	3.30	6.85	35.74
28.61	35.78	60.90	48.61	47.11
87.54	3.63	7.86	13.61	19.85
45.67	48.70	43.50	9.64	4.60
1.23	26.15	79.44	65.42	99.61
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

### Addition Exercises

<b>No. 1</b>	<b>No. 2</b>	<b>No. 3</b>	<b>No. 4</b>	<b>No. 5</b>
\$45.63	\$12.25	\$82.71	\$82.02	\$35.64
37.16	3.26	36.27	75.15	28.71
1.27	17.58	44.35	.25	12.35
85.09	9.27	26.28	12.12	43.26
73.62	83.26	10.13	32.12	12.34
7.20	33.43	2.81	5.94	56.78
.35	50.50	32.05	9.56	92.29
82.26	6.57	.17	29.58	75.48
35.35	18.70	8.36	45.73	39.62
71.26	33.27	27.56	39.62	75.58
89.43	24.43	42.81	75.57	8.56
73.64	7.58	73.58	83.26	29.58
27.26	.32	9.62	54.87	45.63
59.86	92.24	23.51	32.24	37.11
17.38	16.57	19.25	17.62	2.50
6.58	75.46	5.48	34.54	.35
86.57	23.21	98.70	3.28	3.76
11.19	45.36	4.36	64.35	83.43
5.57	8.69	53.49	7.78	56.67
86.57	85.80	5.48	86.70	4.38
1.11	6.57	86.70	11.18	75.69
22.97	75.66	16.59	28.79	20.98
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>No. 6</b>	<b>No. 7</b>	<b>No. 8</b>	<b>No. 9</b>	<b>No. 10</b>
\$57.56	\$28.35	\$23.56	\$71.11	\$51.97
21.13	7.10	.89	28.35	62.74
.27	83.26	5.11	7.10	28.25
3.15	31.24	24.35	83.26	63.42
62.27	53.35	71.26	31.24	89.71
.85	24.65	.89	31.66	25.32
93.26	3.21	3.33	24.65	19.43
75.18	4.04	75.68	6.53	38.51
32.72	21.27	83.26	12.86	25.46
8.15	.35	.50	3.21	47.63
26.47	81.26	84.24	4.04	57.75
60.01	93.57	56.76	21.38	27.59
.15	8.18	.89	.35	18.76
72.38	36.63	7.05	84.26	53.83
99.59	22.34	94.26	93.57	95.54
5.49	96.57	3.21	8.18	31.65
85.47	3.27	16.58	36.73	94.58
2.27	85.46	7.50	22.34	21.35
84.37	3.39	86.70	2.28	72.86
3.28	18.60	3.27	43.25	47.35
68.75	44.35	17.59	78.90	39.63
7.69	3.28	86.70	4.38	11.87
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Addition Exercises

No. 1	No. 2	No. 3	No. 4	No. 5
\$632.41	\$ .87	\$993.47	\$ 74.28	\$621.11
500.37	412.25	88.95	889.36	82.63
498.69	3.26	112.41	698.57	48.53
210.75	17.58	912.30	741.39	585.20
999.61	9.27	421.38	421.38	756.83
732.39	83.26	70.00	850.91	5.80
85.28	33.43	983.26	1.95	800.85
387.41	13.24	873.56	809.71	631.52
5.90	62.43	16.79	.27	372.65
431.99	741.04	536.79	114.48	.41
297.58	.53	997.83	745.62	503.10
594.58	71.26	5.93	212.53	253.11
4.00	663.98	553.29	5.94	768.31
860.48	2.19	21.57	253.11	736.68
33.19	75.46	196.40	52.33	30.25
668.88	83.26	388.79	5.11	176.89
28.96	441.78	16.58	607.21	665.48
441.37	168.59	870.19	32.67	20.96
18.79	964.20	85.49	855.49	233.21
90.54	18.89	700.00	47.60	76.57
777.48	464.30	175.46	843.21	954.23

No. 6	No. 7	No. 8	No. 9	No. 10
\$511.36	\$590.11	\$632.24	\$428.73	\$762.33
7.53	664.37	18.70	738.59	647.56
562.46	962.46	357.89	625.72	381.48
379.14	47.26	852.70	293.54	835.69
447.26	325.36	615.80	931.79	274.85
325.36	64.38	114.67	534.67	946.72
4.38	971.80	213.81	784.76	476.39
971.80	511.17	731.25	638.45	618.84
641.17	536.28	485.26	264.57	556.76
129.85	536.11	3.85	628.24	326.35
7.68	29.85	311.20	837.42	534.79
768.31	997.68	768.50	375.38	658.34
480.79	768.31	752.36	629.55	928.65
.50	480.79	8.62	293.74	455.46
15.49	768.29	952.20	911.23	382.57
376.11	16.58	548.67	534.67	726.93
98.70	995.47	10.11	746.86	284.85
664.33	752.23	732.89	486.35	847.37
303.26	87.69	27.50	662.44	237.45
19.70	664.33	302.24	276.48	685.72
768.31	20.95	119.80	832.98	342.78

## Multiplication

Multiplication is repeated addition, that is  $5 \times 5$  is 25. The same result is obtained by adding  $5 + 5 + 5 + 5 + 5$ . In machine multiplication, as in addition, use the large figures on the key-tops.

The full keyboard is used in multiplication. To multiply 44 by 3, place the index finger of the left hand on the 4-key in the tens column; the index finger of the right hand on the 4-key in the units column. Depress the keys 3 times — answer 132. To multiply 56 by 34, hold 56 with the index finger of each hand and depress 4 times; then move the fingers one column to the left and depress 3 times — answer 1904.

28 x 35	34 x 56	61 x 35	84 x 72	66 x 33
15 x 38	14 x 57	11 x 62	88 x 23	74 x 29
45 x 93	58 x 35	98 x 98	24 x 50	32 x 47
77 x 44	76 x 29	49 x 78	86 x 88	14 x 77
88 x 84	72 x 64	75 x 62	91 x 82	57 x 66

## Multiplication Exercises

Three-figure Multiplier  
 $3463 \times 376 = 1,302,088.$

Hold 3 with the first finger of left hand and 76 in reverse position with the first and second fingers of right hand.

Rule: Always hold the figures that are most conveniently reached by the first and second fingers of either hand.

Perform the following multiplications:

- |                  |                  |                   |
|------------------|------------------|-------------------|
| 1. 4,542 x 467   | 9. 75,856 x 758  | 17. 10,892 x 762  |
| 2. 15,497 x 746  | 10. 763 x 326    | 18. 5,632 x 676   |
| 3. 9,346 x 763   | 11. 63,860 x 497 | 19. 8,956 x 326   |
| 4. 27,395 x 954  | 12. 10,432 x 856 | 20. 101,785 x 488 |
| 5. 15,678 x 756  | 13. 787 x 756    | 21. 4,542 x 354   |
| 6. 9,126 x 342   | 14. 42,976 x 657 | 22. 349 x 567     |
| 7. 40,987 x 467  | 15. 12,754 x 756 | 23. 8,349 x 234   |
| 8. 127,326 x 923 | 16. 39,654 x 854 | 24. 9,467 x 345   |

## Multiplication of Decimals

Point off as many places from the right as there are decimals in both factors.

1. 89 lb. tea.....at .99	26. 78 bu. apples.....at \$4.45
2. 125 lb. cocoa.....at .68	27. 750 lb. coffee.....at .88
3. 123 lb. tea.....at .93	28. 129 lb. coffee.....at .67
4. 98 lb. candy.....at .68	29. 128 bbl. flour.....at \$9.45
5. 782 lb. chocolate.....at \$1.38	30. 98 boxes farina.....at .29
6. 132 boxes currants.....at .73	31. 49 lb. raisins.....at .79
7. 129 bbl. apples.....at \$3.50	32. 87 boxes salt.....at .19
8. 308 cans corn.....at .38	33. 125 cans peas.....at .34
9. 178 bu. pears.....at \$1.60	34. 156 bu. apples.....at \$3.72
10. 129 bu. peaches.....at \$1.75	35. 229 bu. onions.....at \$1.80
11. 49 bbl. flour.....at \$12.45	36. 78 bbl. apples.....at \$3.78
12. 73 lb. coffee.....at .62	37. 793 bu. potatoes.....at \$2.25
13. 643 lb. tapioca.....at .87	38. 29 lb. tea.....at .72
14. 29 lb. tea.....at .63	39. 240 doz. eggs.....at .89
15. 925 lb. sugar.....at .10	40. 123 lb. cocoa.....at .69
16. 450 lb. coffee.....at .99	41. 236 lb. beef.....at .96
17. 95 gal. vinegar.....at .77	42. 175 lb. tea.....at .52
18. 573 lb. raisins.....at .46	43. 753 bu. wheat.....at \$2.26
19. 82 gal. molasses.....at .88	44. 98 pcs. knives.....at \$3.43
20. 723 pcs. ornaments.....at \$1.29	45. 543 pcs. spoons.....at \$1.29
21. 293 lb. coffee.....at .82	46. 158 lb. coffee.....at .99
22. 78 lb. tea.....at .93	47. 123 lb. tea.....at .83
23. 726 bu. oats.....at \$2.56	48. 5000 lb. tea.....at .42
24. 823 doz. candles.....at \$1.39	49. 726 lb. tea.....at .69
25. 78 cans corn.....at .44	50. 128 cans pears.....at .33

## Large Decimal Multiplications

In multiplying large numbers containing decimals, it is advisable to strike from the left toward the right. Hold the multiplier with its left-hand figure on the left-hand column of the machine. Strike here as many times as is shown by the left-hand figure of your multiplicand, and then move one column to the right, etc. Point off as many answer dials from the extreme left side of the Comptometer register as the sum of the whole places in the multiplicand and multiplier.

1. 346.21 x 4.67	9. 11.463 x 37.8	17. 4627.1 x 846
2. 2.2635 x 12.3	10. 314.6 x 7.34	18. 17.264 x 434
3. 1508.2 x 3.10	11. 29.83 x 3.67	19. 263.35 x 33.5
4. 324.62 x 434	12. 174.90 x 2.89	20. 1.4362 x 77.6
5. 140.82 x .454	13. 126.76 x 7.43	21. 2673.2 x 9.12
6. 1674.4 x 223	14. 89.301 x 34.3	22. 1498.2 x 555
7. 3402.9 x 45.6	15. .78463 x 89	23. .64231 x 124
8. .33021 x 2.34	16. .45632 x 15.4	24. 1.2382 x 24.4

## Three Factor Multiplication

When three numbers are to be multiplied such as, 57 bolts of 12 yards each at 1.25 per yard, proceed as follows: Multiply 57x12 on the right of the machine. Leave the result 684 in the answer dials. Since 684 is registered in the machine once it is necessary to multiply it only 124 times more. Therefore, hold 124 with the 4 over the left-hand figure (6) of the 684. Strike the number of times indicated, six; move to the right one column and strike the number of times indicated, eight. Move one more column to the right and strike four times. The answer is \$855.00. In moving from left to right, the figure in the answer dial under the 4-key shows the number of times 124 should be struck.

### Examples:

No. 1 345 x 289 x .56	No. 3 6452 x 344 x .66	No. 5 645 x 4456 x .28	No. 7 75 x 6489 x 567
No. 2 789 x 88 x 5.46	No. 4 33 x 875 x 4.58	No. 6 389 x 673 x 438	No. 8 372 x 44 x 8879

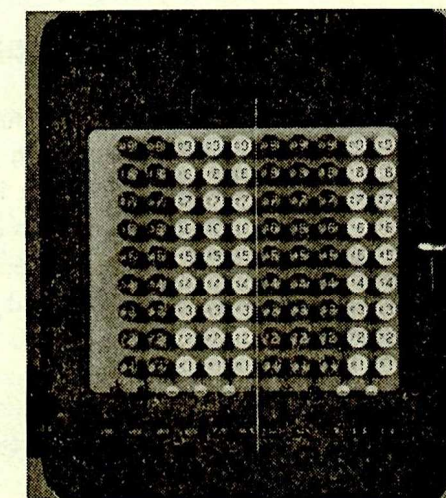
NOTE: Point off as many places from the right as the sum of the decimals in the three factors.

## Permanent Decimal Multiplication

When factors contain changing decimals it will be easier and faster for the operator to use a method of working the multiplications over a fixed or Permanent Decimal Point. Between the fifth and sixth column of keys, directly over Decimal Pointer No. 5, is the position generally known as the Permanent Decimal Point. See illustration.

Usually the price factor is held on the keyboard — dollars to the left of the Permanent Decimal Point, and cents to the right of the Permanent Decimal Point. With the price factor in this position strike it in as many times as the unit figure\* of the quantity indicates. Move price factor one column to the left for each additional whole number in the quantity, and one column to the right for each column of decimals in the quantity.

\*The unit figure is always the figure to the left of the decimal point.



Permanent Decimal Point—this is located between the fifth and sixth column of keys, directly over Decimal Pointer No. 5

**Example:**

345 lbs. @ \$.65 per lb.      Answer \$224.25

Hold price factor \$.65 so that the 6-key is held in the fifth column and the 5-key in the fourth column. Strike the price factor five times for the UNIT figure of quantity. Move price factor one column to the left and strike it four times for the TENS figure of quantity. Move price factor one column to the left and strike it three times for the HUNDREDS figure of the quantity — \$224.25 now appears in the answer dials correctly pointed off.

Work the following problems over the Permanent Decimal Point, following the explanation in the previous paragraph.

**Examples:**

1. 307 hrs. @ \$ .45 per hr.....\$138.15
2. 65 doz. @ .22 per doz..... 14.30
3. 45 tons @ 7.75 per ton..... 348.75
4. 15 days @ 4.50 per day..... 67.50
5. 241 bolts @ .67 each..... 161.47

## Accumulative Multiplication Using Permanent Decimal

A rapid and accurate method of checking and proving original multiplications is by accumulation. This method is very effective in proving payrolls, cost sheets, material requisitions, inventory sheets, invoices, etc.; in fact it should be used wherever it is desired to total the products of several multiplications. To obtain the best results from accumulative multiplication, it should be performed over the fixed or Permanent Decimal Point. This Permanent Decimal Point is between the fifth and sixth columns, or as previously explained, directly over Decimal Pointer No. 5.

It is easy to remember that the sixth (ivory) column of keys is UNITS of DOLLARS; the fifth is TENS of CENTS and the fourth column is UNITS of CENTS.

**Example:**

4 $\frac{3}{4}$ (4.75) yards.....	@	\$ 1.25	
16 $\frac{1}{2}$ (16.5) yards.....	@	.34 $\frac{1}{2}$	
148 $\frac{1}{4}$ (148.25) yards.....	@	.06 $\frac{1}{4}$	
Accumulated Product.....		\$20.90	

Hold the price \$1.25 with the 1 in the sixth (ivory) column, the 2 in the fifth and the 5 in the fourth column. Multiply toward the right; strike four times, seven times, and five times. The answer dials show \$5.9375. LEAVE THIS IN THE MACHINE.

Multiply the second item in a similar manner holding .345 with the 3 in the fifth, 4 in the fourth, and 5 in the third columns, respectively. As the yardage commences in the TENS COLUMN, move the price position one column to the left before commencing the multiplication. Strike from left to right one, six, and five times, respectively, and the accumulation in answer dials now shows \$11.63. LEAVE THIS IN THE MACHINE.

For the third item hold .0625 with the 6 in the fourth column. As the yardage commences in the HUNDREDS COLUMN, move the price position two columns to the left before starting the multiplication. Strike in the keys one, four, eight, two, and five times in their respective columns. The accumulated answer of \$20.895 now appears in answer dials. If at any time fingers drop off the keyboard on THE RIGHT-HAND SIDE, continue to strike with fingers that still remain on keyboard.

By the use of this method positive proof is obtained on:

- (a) EACH INDIVIDUAL EXTENSION
- (b) POSITION OF DECIMAL POINT
- (c) ADDITION OF ITEMS

Always take the *price position* on keyboard as previously explained — if the quantity has more than one whole number move the price position (before multiplying) one column to the left on the keyboard for each additional whole number in the quantity. For instance, move one column to the left for 48 $\frac{3}{4}$ , two columns for 236 $\frac{3}{4}$ , etc.

**Example No. 1**

1 1/8 (1.125) yards.....@	\$ .48
12 1/4 (12.25) yards.....@	.64 3/4
67 yards.....@	.50
6 3/8 (6.375) yards.....@	1.23
<hr/>	
Accumulated total.....	\$49.81

**Example No. 2**

16 2/3 (16.667) yards.....@	\$ .34 1/2
172 yards.....@	.06 1/2
25 1/4 (25.25) yards.....@	1.89
256 yards.....@	.19
<hr/>	
Accumulated total.....	\$113.29

**ACCUMULATION**

- |                      |               |
|----------------------|---------------|
| 1. 48 at \$0.56      | 6. 48 at 6.50 |
| 2. 48 1/2 at .36     | 7. 56 at .49  |
| 3. 98 1/2 at .45 1/4 | 8. 25 at .48  |
| 4. 48 1/4 at .36 1/2 | 9. 36 at .54  |
| 5. 25 3/4 at .98     | 10. 65 at .48 |

Answer.....

Make the following extensions and find the total. Prove by means of accumulation.

Quantity	Description	Price	Extension	Total
11 lb.	Pecans	@ \$2.55		
55 lb.	Sugar	@ .09 1/2		
25 lb.	Crackers	@ .28 1/2		
14 lb.	Cocoa	@ .63		
25 lb.	Coffee	@ .89		
55 lb.	Tea	@ .95		
89 lb.	Candy	@ .44 1/2		
15 lb.	Mustard	@ .68		
24 lb.	Tapioca	@ .37 1/4		
66 lb.	Raisins	@ .44		

**Accumulation**

Extend and prove by accumulation:

Quantity	Description	Price	Extension	Total
66 Pr.	Boys' Hose	@ \$ .25		
83 Pr.	Silk Hose	@ .79		
12 Dz.	Linen Handkerchiefs	@ 2.76		
15 Dz.	Linen Handkerchiefs	@ 3.30		
12 Bolts	Lace	@ 2.10		
24 Yd.	Silk	@ 1.69		
75 Yd.	Silk	@ 2.21		
14 Yd.	Velvet	@ 2.19		
24 Yd.	Velvet	@ 2.75		
80 Pc.	Ribbon	@ 1.10		

Accumulate each of the following:

- |                                       |                                |
|---------------------------------------|--------------------------------|
| 2. 2,746 lb. Meat at \$12.50 per Cwt. | 6. 793 lbs. at \$.08 1/2 lb.   |
| 4,264 lb. Meat at 35.00 per Cwt.      | 13.4 lbs. at .11 1/2 lb.       |
| 434 lb. Meat at 18.00 per Cwt.        | 746 lbs. at .16 1/2 lb.        |
| 546 lb. Meat at 8.85 per Cwt.         | 459 lbs. at .18 lb.            |
| 9,964 lb. Meat at 7.22 per Cwt.       | 608 lbs. at .09 1/4 lb.        |
| 3. 2,970 ft. Lumber at \$14.50 per M  | 7. 1248 lbs. at \$.07 1/2 lb.  |
| 2,322 ft. Lumber at 24.00 per M       | 792 lbs. at .12 1/4 lb.        |
| 12,642 ft. Lumber at 43.35 per M      | 1344 lbs. at .16 1/2 lb.       |
| 5,642 ft. Lumber at 18.80 per M       | 695 lbs. at .15 3/4 lb.        |
| 646 ft. Lumber at 55.00 per M         | 78 lbs. at .16 lb.             |
| 4. 2,936 lb. at \$14.50 per C         | 8. 145 1/2 at \$.35 1/2 per C. |
| 7,896 lb. at 9.50 per M               | 2108 at .55 1/2 per M.         |
| 1,741 lb. at 62.40 per M              | 46 3/4 at 3.75 per C.          |
| 5,765 lb. at 9.23 per Cwt.            | 155 1/2 at 7.75 per C.         |
| 3,625 lb. at 10.50 per Cwt.           | 4484 at 5.75 1/2 per M.        |
| 5. 7,522 at \$9.75 per C              | 9. 16 1/2 yd. at \$1.75 a yd.  |
| 345 at 6.91 per M                     | 205 yd. at .39 a yd.           |
| 2,345 at 1.50 per C                   | 12 1/2 yd. at .09 3/4 a yd.    |
| 3,392 at 3.65 per M                   | 77 1/4 yd. at 1.05 1/2 a yd.   |
| 4,776 at 3.50 per Cwt.                | 7 3/4 yd. at .07 3/4 a yd.     |

## Periodic Inventory

A merchant or dealer must know at all times the value of the stock on hand. Sometimes the inventory shows the cost of the goods as well as the selling price and in this case the cost and selling prices are extended.

Audit the following inventory and foot for totals.

Article	Quantity	Unit	Cost	Extension	Selling Price	Extension
Button Dies	59	ea.	\$ .40		\$ .59	
Alundum Wheels	5	ea.	1.24		1.45	
1 <sup>3</sup> / <sub>4</sub> " Standard Steel	12	lb.	.16		.25	
7 <sup>7</sup> / <sub>8</sub> " Standard Steel	26	lb.	.16		.25	
Misc. Bronze	81	lb.	.55		.60	
Hexagon Head Screws	163	C	9.30		11.50	
Hexagon Head Screws	172	C	13.45		15.00	
Hexagon Head Screws	123	C	16.70		22.80	
Cotter Pins	10 Doz.	M	.47		.59	
Cotter Pins	34 Doz.	M	.99		1.24	
Thumb Screws	25 Doz.	M	1.30		1.50	
Thumb Screws	18 Doz.	C	1.30		1.65	
Thumb Screws	11 Doz.	C	1.60		1.95	
Thumb Screws	9 <sup>1</sup> / <sub>2</sub> Doz.	C	1.45		1.90	
Washers	5 <sup>3</sup> / <sub>4</sub>	lb.	.074		.12	
Washers	4 <sup>1</sup> / <sub>2</sub>	lb.	.075		.13	
Washers	10 <sup>1</sup> / <sub>2</sub>	lb.	.08		.14	
Belting (Leather)	460	ft.	.30		.45	
Belting (Leather)	665	ft.	.132		.20	
Belting (Raw Hide)	92	ft.	.27		.38	
Castor Oil (Red Seal)	1 <sup>1</sup> / <sub>2</sub>	gal.	1.65		2.00	
Turpentine	5 <sup>1</sup> / <sub>2</sub>	gal.	.70		1.10	
Sheet Rubber Packing	1 <sup>1</sup> / <sub>4</sub>	yd.	1.25		1.65	
Canvas for Steam Tables	3	yd.	1.13		1.62	
Hydrated Lime (100 lbs. to bag)	450	bag	.40		.65	

## Subtraction

Subtraction is the process of finding the difference between two numbers. This is performed on the Comptometer by using the small figures on the key-tops and the subtraction "cut-off."

**Example:**  $98 - 75 = 23.$

Put 98 in the right of keyboard. Hold back "cut-off" at the left of the figure 9; depress a small 7 in the second column and a small 4 (5 less 1) in the first column — answer 23. To prove, add 75 to 23 in machine. Answer 98 agrees with amount started with.

**Example:**  $845 - 702 = 143.$

Put 845 in the right of keyboard. Hold back "cut-off" at the left of the figure 8; depress a small 7 in the third column, a small cipher in the second column, and a small 1 (2 less 1) in the first column — answer 143. To prove, add 702 to 143 in machine. Answer 845 agrees with amount started with.

**Example:**  $\$28.64 - \$9.62 = \$19.02.$

Put 28.64 in right of keyboard. Hold back "cut-off" at left of figure 2. Borrow from fourth column by depressing cipher key; as there are no small 9 figures, ignore the 9 in the third column, depress small 6 in the second column and a small 1 (2 less 1) in the first column — answer \$19.02. To prove, add \$9.62 to \$19.02 in machine. Answer \$28.64 agrees with amount started with.

The processes to follow in subtraction:

1. Put larger amount in the Comptometer.
2. Hold back "cut-off" at the left of an amount in the register equal to or larger than the amount to be subtracted.
3. Holding back the "cut-off" depress the amount to be subtracted in small figures, less one.
4. If necessary to borrow, hold back the "cut-off" at the left of the column or columns from which you borrow. Depress the small cipher key in such column or columns.

NOTE: Cipher keys are used in the amount to be subtracted if they come between figures of value, but are ignored if at the end of a number. The 9's are ignored unless they come at the end of a number when one less than nine (8) is depressed.

NOTE: When using the Models M, 992 and 3D11 Comptometers do not hold the subtraction button after setting it for a subtraction. It returns to normal when the carry has been foiled.

The apostrophe in the following problems indicates where the "cut-off" is to be held back.

- |  |   |
|--|---|
| <p>1. '4.36 Add large figures<br/> <u>1.25</u> Small figures 124<br/>                 3.11</p> <p>3. '21.43 Add large figures<br/> <u>6.42</u> Small figures 0641<br/>                 15.01</p> <p>5. '65.23 Add large figures<br/> <u>31.00</u> Small figures 30**<br/>                 34.23</p> <p>7. '15.60 Add large figures<br/> <u>8.83</u> Small figures 0882<br/>                 6.77</p> | <p>2. '8.34 Add large figures<br/> <u>.68</u> Small figures 067<br/>                 7.66</p> <p>4. 1'70.36 Add large figures<br/> <u>.85</u> Small figures 0084<br/>                 169.51</p> <p>6. '6.42 Add large figures<br/> <u>1.93</u> Small figures 1*2<br/>                 4.49</p> <p>8. '48.50 Add large figures<br/> <u>9.60</u> Small figures 0*5*<br/>                 38.90</p> |
|--|---|

\*Used to designate columns in which no keys are depressed.

Department	Sales	Cost of Goods Sold	Gross Profit	Expenses	Net Profit or Loss
1.	\$843.29	\$500.20		\$22.40	
2.	546.25	448.25		44.00	
3.	84.26	79.25		8.25	
4.	129.54	100.20		30.15	
5.	643.29	329.64		50.29	
6.	546.33	442.25		36.25	
7.	92.20	75.80		20.20	
8.	305.00	280.25		35.25	
9.	425.25	592.15		12.15	
10.	92.00	60.25		5.65	
11.	156.49	101.30		14.65	
12.	293.25	128.62		22.56	
13.	78.46	80.20		6.60	
14.	225.40	240.25		15.75	
15.	190.55	98.25		20.40	
16.	135.35	101.20		15.10	
17.	200.05	150.25		8.40	
18.	73.20	98.20		6.25	
19.	840.25	603.25		30.25	
20.	745.00	430.19		29.75	

The above tabulation is the record of the daily sales in a large department store. Subtract the cost of the goods from the sales to get the gross profit. Then subtract the expenses from the gross profit or loss to find the net profit or loss.

## Touch Subtraction

Touch Subtraction is as easy and simple as Touch Addition. One merely mentally figures the complement of each number to be subtracted and adds that amount into the Comptometer.

**Illustration:**  $545.67 - 93.30 = 452.37$

Regular Subtraction

$$\begin{array}{r} \sqrt{545.67} \text{ (Use large figures)} \\ 0\ 3.2 \text{ (Use small figures)} \\ \hline 452.37 \end{array}$$

One less on last figure of value.

Touch Subtraction

$$\begin{array}{r} \sqrt{545.67} \text{ (Use large figures)} \\ 906.7 \text{ (Use large figures)} \\ \hline 452.37 \end{array}$$

Add 9's in all columns from left of minuend to first number to be subtracted in every item.

To find complement, mentally subtract each number from 9 except the last; subtract that from 10.

The added feature of having an automatic recording of the number of subtractions made may be accomplished by not setting the subtraction button.

### Touch Subtraction

Earn'gs	OAB	TAX	INS.	DUES	Net Amount To be Paid
52.70	.53	7.20	1.00	4.13	
55.61	.56	4.00	1.55	.75	
50.25	.50	1.30	1.16	2.25	
61.90	.62	10.70	1.25	.98	
63.89	.64	3.50	2.98	3.50	
56.10	.56	.50	1.62	6.76	
57.34	.57	8.10	1.64	.79	
64.25	.64	11.50	2.37	1.33	
70.14	.70	12.60	2.37	.50	
53.98	.54	5.50	1.25	.35	
63.25	.63	3.50	2.55	1.19	
51.16	.51	5.20	1.75	.23	
72.33	.72	3.30	3.00	.67	
60.18	.60	1.30	1.86	5.20	
50.12	.50	2.80	1.10	4.20	
45.90	.46	4.20	.95	2.00	
49.98	.50	1.50	1.20	.98	
60.11	.60	6.00	2.25	1.25	
52.91	.53	7.20	1.70	4.11	
58.50	.59	3.40	1.80	2.30	

### PAYROLL SHEET

Application of Permanent Decimal Multiplication and Subtraction

CLOCK NO.	NAME	HOURLY RATE	HOURS										TOTAL EARNINGS	DEDUCTIONS			NET AMOUNT TO BE PAID														
			1	2	3	4	5	6	7	8	9	10		PENSION FUND	PAYROLL ADVANCES	TOTAL SUPPLIES															
501	Ed. Franklin	57½	8	8	8	8	8	8	8	8	8					.18		2.75													
502	J. Winters	52	8	6	8	8	8	8								.15	5.00														
503	Geo. Conway	50	1	8	8	5	4									.20															
504	F. Gray	51½	8	8	8	8	8	8								.17		2.15													
505	H. Baker	45	8	8	8	8	8	8								.25		1.35													
506	M. Lange	48½	4	4	4	4	4	4								.15	2.00														
507	R. Fields	60	4	4	8	8	8	8								.16		.15													
508	A. Harper	55	8	8	8	8	8	8								.25		.63													
509	B. Busse	48	8	1	1	8	8	8								.15		.72													
510	E. Smith	62½	8	8	8	8	8	8								.20															
511	V. Becker	47½	8	8	8	8	8	4								.22	1.50														
512	L. Andre	57½	4	8	8	8	8	6								.16		5.46													
<b>TOTALS</b>																															



## Division

Division is the process of finding the number of times one number is contained in another.

Although division is not used as frequently in the average office as addition and multiplication, it is, however, very important and used extensively in statistics of all kinds.

The machine method of division is more simple on the Comptometer than the mental or written process for it consists merely of a series of subtractions and the quotient, or answer figure, is a record of the number of subtractions made.

Division on the Comptometer is as simple as any other operation. The underlying principle of division is explained in the following example:

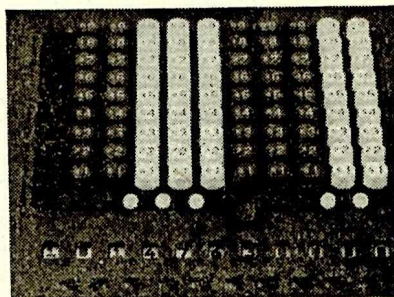
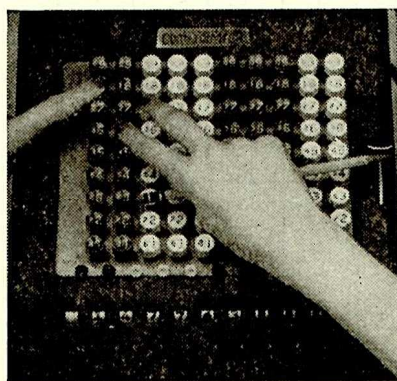
**Example:**  $1477.63 \div 133$

Place 147763 (the dividend) into the left side of the Comptometer using large-numbered keys.

Pull down the decimal pointer on the machine in the same position as it appears in the written dividend. (1477|63). The divisor (133) contains three whole

numbers; that is, it has three figures to the left of its decimal point. Move your finger to the left of the dividend decimal position three places. Pull down the pointer in this position. You have now established the decimal point for your answer. (1|47763).

ANSWER DECIMAL



*Remainder is 014*

Hold 133 (the divisor) using small figures less one (132) directly over 147. Depress these divisor keys until the amount in the register dials at the base of the columns in which you are holding the divisor is less than 133.

In this example, the remainder is 014, which is less than your divisor, 133.

Move your divisor position, held on the keyboard, one place to the right. You are now holding your divisor over 147 in the register dials.

Depress 132 (divisor figures). Remainder is 014 which is less than your divisor 133.

Move your divisor position, held on keyboard, one place to the right. You are now holding your divisor over 146 in the register dials.

Depress 132 (divisor figures). The remainder is 013 which is less than your divisor, 133.

Move your divisor position, held on keyboard, one place to the right. You are now holding your divisor over 133 in the register dials.

Depress 132 (divisor figures). The remainder is 000.

Copy your answer—11.11.

**Example:**  $8153.40 \div 254$

Place 815340 (the dividend) into the left side of the Comptometer using large-numbered keys.

Locate your dividend decimal position: 8153|40.

DIVIDEND DECIMAL

Establish your answer decimal point position: 8|15340.

ANSWER DECIMAL

Hold your divisor 254 (using small-numbered keys 253) over 815 in the register dials.

Depress 253 (divisor figures) until the remainder in the register dials is less than the divisor, 254. Remainder is 053.

Move your divisor position, held on keyboard, one place to the right over 533 in the register dials.

Repeat depressing and moving until the entire problem is completed.

Answer: 32.10.

## Practice Division Problems

$$4775.38 \div 226 = 21.13$$

$$2326.59 \div 189 = 12.31$$

$$6265.45 \div 145 = 43.21$$

$$95061.75 \div 175 = 543.21$$

$$978879.74 \div 487 = 2010.02$$

When we have a problem in division such as:

$$194.25 \div 875$$

Put 19425 (the dividend) into the Comptometer.

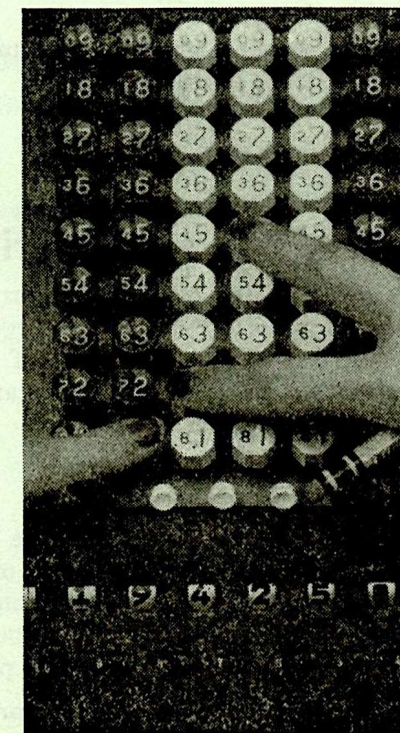
Establish dividend decimal point.

Point off three places to the left of the dividend decimal position to establish the answer decimal position.

Hold 875 (divisor figures), using small figures 874, over 194. 194 is less than divisor 875.

Move your divisor position, held on keyboard, one place to the right. You are now holding your divisor over 1942 in the register dials.

This is the only difference in the operation of division you have learned so far.



*Hold the Divisor over 1942 in the Register Dials*

Depress 874 (divisor figures) as many times as shown by the figure in the register dial at the left of the columns in which you are holding the divisor.

The figure 1 appears to the left of these columns.

Depress 874 (divisor figures) one time. The figure 1 changed to 2.

Depress 874 one more time to equal the figure 2. 192 (remainder figure) is less than 875.

Move your divisor position, held on keyboard, one place to the right.

The number in the register dial at the left of the columns in which you are holding the divisor is 1.

Depress 874 (divisor figures) one time. The figure 1 changed to 2.

Depress 874 (divisor figures) one more time to equal the figure 2. 175 (remainder figure) is less than 875.

Move your divisor position, held on keyboard, one place to the right.

The number in the register dial at the left of the columns in which you are holding the divisor is 1.

Depress 874 (divisor figures) one time.

The number 1 in the register dial at the left of the columns in which you are holding the divisor did not change.

The remainder is 875. Depress 874 (divisor figures) one time.

Answer is .222.

For all practical purposes it is unnecessary to carry division beyond the fourth figure to the right of the decimal point.

## Pointing off in Division

Pointing off on the Comptometer in division is very simple and accurate. Turn down the decimal pointer in the register to agree with the decimal point in the dividend. To establish the ANSWER DECIMAL POINT turn down the pointer as many places to the left of the dividend decimal point as there are figures to the left of the decimal point in the divisor. See Illustration.

**Example:**  $134.5 \div 25 = 5.38$

Put the dividend 134.5 into the left side of keyboard. Pull down the decimal pointer between the 4 and 5 to correspond to the decimal point appearing in the dividend. As 25 is a whole number with two figures (2 and 5) we turn down the decimal pointer to the left of the dividend decimal point two places between the 1 and 3. See illustration. This simple method of establishing an accurate decimal position in the answer is found only on the Comptometer.

Drill carefully on the following problems and check your answers with those shown here.

- |                              |                              |                              |
|------------------------------|------------------------------|------------------------------|
| 1. $41.778 \div 45 = .9284$  | 3. $297.364 \div 34 = 8.746$ | 5. $1307.68 \div 22 = 59.44$ |
| 2. $16.7772 \div 44 = .3813$ | 4. $2377.2 \div 56 = 42.45$  | 6. $89089 \div 89 = 1001$    |

If the divisor is a decimal without preceding ciphers the answer pointer is the same as the dividend pointer; but if the divisor has preceding ciphers like .0025 the answer pointer is as many places to the right of the dividend pointer as there are ciphers immediately to the right of the decimal point in the divisor. See illustration.

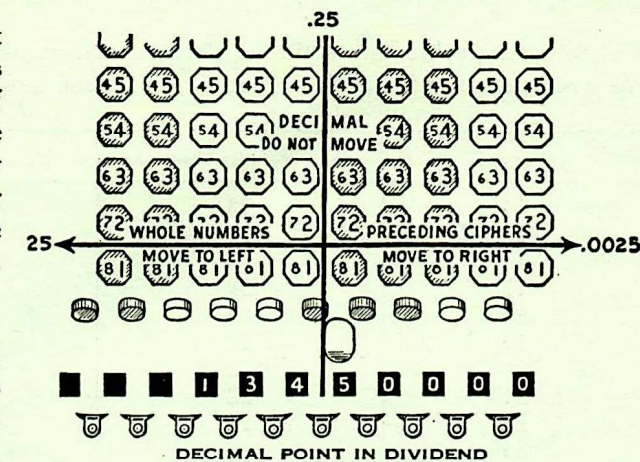


Illustration Showing Direction to Move Decimal Point in Division

As there are no small 9 figured keys, leave blank any column which contains 9; except where 9 is the right-hand figure of value, then the small 8 key is used.

The small cipher keys should be depressed the same as any other figure when they appear between figures of value, as in 704, but should be disregarded if they are at the right of the amount, as in 7500. In the latter case, the divisor 7500 would be held as 75 less one (74).

## Division Exercises

1. Proof of Division. Verify by multiplying the quotient by the divisor. Always point off before dividing.
2. Proof of Division:—  
Add the dividend into the Comptometer and find the answer decimal point. Hold the divisor keys in exactly the same position as when starting the division and multiply the answer previously obtained toward the right.  
If the answer re-appears in the register, the division has been done correctly.  
This method is to be preferred against the ordinary proving by multiplication whenever the accuracy of all the decimal places has to be determined.

- |                      |                     |
|----------------------|---------------------|
| 1. $828.96 \div 2.4$ | 6. $1221 \div 22$   |
| 2. $26686 \div 55$   | 7. $5244 \div 12$   |
| 3. $272.328 \div 84$ | 8. $11154 \div 26$  |
| 4. $1958.4 \div 51$  | 9. $487.9 \div 34$  |
| 5. $65.646 \div 6.3$ | 10. $7731 \div .45$ |

NOTE: When 9's occur in the divisor they are disregarded. Hold the small cipher in divisor when between figures of value.

- |                      |                        |
|----------------------|------------------------|
| 1. $2468 \div 65.4$  | 6. $8643.5 \div 9.42$  |
| 2. $86.4 \div 3.24$  | 7. $643.281 \div .304$ |
| 3. $.9865 \div .256$ | 8. $86.435 \div .864$  |
| 4. $8643 \div 987$   | 9. $643.52 \div 983$   |
| 5. $.76435 \div 642$ | 10. $.8643 \div .765$  |

The following table shows the number of men employed and the total weekly wages. Find the average wage for each department and the average wage for the twelve departments.

Department	Number of Men Employed	Total Weekly Wage	Average Wage
14	23	\$805	
15	18	657	
16	40	1880	
17	39	1638	
18	62	2418	
19	24	1080	
20	12	600	
21	22	935	
22	15	712.50	
23	26	1118	
24	34	1581	
25	29	1058.50	

The Jones Department Store wishes to know the total weekly sales for each department and the average sales. Find the total daily sales and the average.

DEPARTMENT STORE WEEKLY SALES REPORT								
Dept.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Total	Average Sales
A.	\$98.25	\$101.20	\$75.80	\$64.25	\$88.45	\$125.25		
B.	40.40	20.45	84.25	75.25	60.00	150.24		
C.	120.25	230.40	195.45	98.20	70.05	202.45		
D.	240.66	104.75	202.20	101.45	98.60	340.40		
E.	78.34	55.74	22.45	78.45	38.25	98.20		
F.	343.25	404.20	324.90	206.40	122.22	504.25		
G.	84.96	78.25	98.65	93.75	60.65	101.10		
H.	98.34	82.34	88.70	78.64	84.20	97.11		
I.	224.68	102.46	202.45	198.75	109.10	300.12		
J.	55.94	20.98	34.35	20.24	15.64	64.25		
K.	400.20	502.65	398.24	205.98	98.75	570.22		
L.	525.64	498.30	478.40	347.75	202.40	525.36		

### Division Short-Cut

In practical every day work, division is used a great deal in the figuring of averages and percentages. For this reason it is unnecessary in many cases to obtain more than three or four decimal places in the answer.

**Example:** Sales \$48,672,392  
 Profit 2,782,679  
 Find per cent of profit to sales  
 $\frac{\$ 2,782,679}{\$48,672,392} = .0572$  or 5.72%

Dividing four figures of the dividend (2782) by four figures of the divisor (4867 minus 1) will provide an answer sufficient for practical purposes. A safe rule to follow is to hold *one more figure* of the *divisor* than figures desired in the answer.

The carrying out of decimals beyond the actual number of places required is a needless waste of time and energy.

### Reciprocal Division

The use of reciprocal division in cost, payroll, and statistical work will be very helpful to the operator. The simplicity of this method of division, in addition to its time-saving feature, makes its use very desirable. This method is nothing more than converting division into a multiplication process.

Multiplying any dividend by the reciprocal of its divisor produces the same answer as that obtained by actual division. To obtain the reciprocal of any number, merely divide that number into the figure 1, disregarding preceding ciphers, or use Reciprocal Card No. 9 (See page 37) to find the reciprocal of number.

The easiest way to do reciprocal division is to hold the dividend over Permanent Decimal Pointer No. 5, multiplying it from left to right by the reciprocal of the divisor. As the reciprocal has no preceding ciphers nor is it a whole number there is no need to move the dividend from the permanent decimal position in order to multiply the left-hand figure of the reciprocal. Always point off to the left of the Permanent Decimal Point as many places as there are whole numbers in the divisor. The decimal point and preceding ciphers in the reciprocal are entirely disregarded if the problem is worked over the Permanent Decimal Point.

755 pieces cost \$66.06. What is the average cost per piece?  
 Answer, \$0.0875.

\$66.06 ÷ 755 is the same as \$66.06 x 13245 (reciprocal of 755).

Hold the dividend \$66.06 over Permanent Decimal Pointer No. 5 and multiply it by the reciprocal of 755. From left to right strike in the dividend one, three, two, four, and five times respectively. As the divisor (755) contains three whole numbers, it requires pointing off to the left of Permanent Decimal Pointer No. 5 three places. The answer dial now shows \$0.0875.





## Decimal Equivalent for Each Fractional Part of a Gross and for Each 144th

		<b>DOZENS</b>										
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
<b>Singles</b>		12 .0833	24 .1667	36 .2500	48 .3333	60 .4167	72 .5000	84 .5833	96 .6667	108 .7500	120 .8333	132 .9167
<b>1</b>	1	13 1-1 .0069	25 2-1 .1736	37 3-1 .2569	49 4-1 .3403	61 5-1 .4236	73 6-1 .5069	85 7-1 .5903	97 8-1 .6736	109 9-1 .7569	121 10-1 .8403	133 11-1 .9236
<b>2</b>	2	14 1-2 .0139	26 2-2 .0972	38 3-2 .1806	50 4-2 .2639	62 5-2 .3472	74 6-2 .4306	86 7-2 .5139	98 8-2 .5972	110 9-2 .6806	122 10-2 .7639	134 11-2 .8472
<b>3</b>	3	15 1-3 .0208	27 2-3 .1042	39 3-3 .1875	51 4-3 .2708	63 5-3 .3542	75 6-3 .4375	87 7-3 .5208	99 8-3 .6042	111 9-3 .6875	123 10-3 .7708	135 11-3 .8542
<b>4</b>	4	16 1-4 .0278	28 2-4 .1111	40 3-4 .1944	52 4-4 .2778	64 5-4 .3611	76 6-4 .4444	88 7-4 .5278	100 8-4 .6111	112 9-4 .6944	124 10-4 .7778	136 11-4 .8611
<b>5</b>	5	17 1-5 .0347	29 2-5 .1181	41 3-5 .2014	53 4-5 .2847	65 5-5 .3681	77 6-5 .4514	89 7-5 .5347	101 8-5 .6181	113 9-5 .7014	125 10-5 .7847	137 11-5 .8681
<b>6</b>	6	18 1-6 .0417	30 2-6 .1250	42 3-6 .2083	54 4-6 .2917	66 5-6 .3750	78 6-6 .4583	90 7-6 .5417	102 8-6 .6250	114 9-6 .7083	126 10-6 .7917	138 11-6 .8750
<b>7</b>	7	19 1-7 .0486	31 2-7 .1319	43 3-7 .2153	55 4-7 .2986	67 5-7 .3819	79 6-7 .4653	91 7-7 .5486	103 8-7 .6319	115 9-7 .7153	127 10-7 .7986	139 11-7 .8819
<b>8</b>	8	20 1-8 .0556	32 2-8 .1389	44 3-8 .2222	56 4-8 .3056	68 5-8 .3889	80 6-8 .4722	92 7-8 .5556	104 8-8 .6389	116 9-8 .7222	128 10-8 .8056	140 11-8 .8889
<b>9</b>	9	21 1-9 .0625	33 2-9 .1458	45 3-9 .2292	57 4-9 .3125	69 5-9 .3958	81 6-9 .4792	93 7-9 .5625	105 8-9 .6358	117 9-9 .7292	129 10-9 .8125	141 11-9 .8958
<b>10</b>	10	22 1-10 .0694	34 2-10 .1528	46 3-10 .2361	58 4-10 .3194	70 5-10 .4028	82 6-10 .4861	94 7-10 .5694	106 8-10 .6528	118 9-10 .7361	130 10-10 .8194	142 11-10 .9028
<b>11</b>	11	23 1-11 .0764	35 2-11 .1597	47 3-11 .2431	59 4-11 .3264	71 5-11 .4097	83 6-11 .4931	95 7-11 .5764	107 8-11 .6597	119 9-11 .7431	131 10-11 .8264	143 11-11 .9097

