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THE PHYSICAL LABORATORIES.
THE UNIVERSITY, MANCHESTER. ${ }^{3}$
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## Preface

The red symbols at the top of each page refer to a trade or trades for which the following example is particularly applicable.


## The Same Figure Recurring in Several Additions

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

EXAMPLE:

A bonus of 125.32 is to be added to each of the following wages:
989.89, 1,251.23 and 959.43.

What will the final wages be?
$125.32+989.89=$ ?
$125.32+1,251.23=$ ?
$125.32+959.43=$ ?
Set up the constant number 125.32 and transfer it to the product register.
Set up 989.89 and add. On the CS1-13 the addition is performed with the $\times \mathrm{key}$, on the CA1-13 with the + key, in both cases with the main control lever in its centre position.
The first wage is $1,115.21$.
For computing net wages, setting prices, and other calculations. In additions and subtractions of this kind, keeping the constant number in the product register saves time and makes for greater accuracy.

## THE OPERATION IN FIGURES:

125.32
$+989.89$

Do not clear the registers.
Make a negative turn, which will subtract the last figure set up, 989.89.
The constant figure, 125.32 , will remain in the product register.
Now clear the setting register and set up the next number to be added, $1,251.23$, and add, in the same way as above.
The second wage is $1,376.55$.
$-989.89$

Do not clear the registers.
Subtract the figure last set up, $1,251.23$, leaving 125.32 again in the product register.
Clear the setting register, and add 959.43.
The third wage is $1,084.75$.
hith
ant
$-1,251.23$ $(=125.32)$
$+959.43$
$(=125.32)$
$+1,251.23$
HIEAR
$\qquad$
$=1,084.75$

PRINCIPLE: Set up the recurring number in the product register and add the first amount. Write down the sum, subtract the first amount and add the second, etc.

## The Same Figure Recurring in Several Subtractions

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$


THE OPERATION IN FIGURES:
$989.89-125.32=$ ?
$1,251.23-125.32=$ ?
$959.43-125.32=$ ?
$-125.32 \quad(=9999999987468)$
Set up the constant number 125.32 and make a negative turn.
The number appearing in the product register will be the complement of 125.32 .
Clear the setting register.
$+989.89$
$-989.89$
$+1,251.23$
$-1,251.23$
$+959.43$

Set up 989.89 and add. On the CS1-13 the addition is performed with the $\times$ key, and on the CA1- 13 with the + key, in both cases with the main control lever in its centre position.
$(=864.57) \quad$ The first net weight is 864.57 kg .
Do not clear the registers. Make a negative turn, which will subtract the last figure set up, 989.89. The complement of the recurring subtrahend, 125.32, will again appear in the product register.
Clear the setting register.
Set up $1,251.23$ and add in the same manner as before. The second net weight is $1,125.91 \mathrm{~kg}$.

Do not clear the registers. Subtract the figure last set up, 1.251 .23 , leaving the complement of 125.32 again in the product register. Clear the setting register. Add the last figure, 959.43.
$=834.11$ The third net weight is 834.11 kg .

PRINCIPLE: Set up the complement of the recurring subtrahend in the product register, then add and subtract the various amounts as above.

# The Same Factor Recurring in Several Multiplications 

In hand-operated multiplication with $\mathrm{C} 1-13$

## EXAMPLE:

Three workers with the same hourly pay, 4.18, were employed on a job 31.1, 40.3 and
52.1 hours respectively.

How much did each receive in wages?
$31.1 \times 4.18=$ ?
$40.3 \times 4.18=$ ?
$52.1 \times 4.18=$ ?
The constant factor is 4.18 . Set it up in the setting register, and multiply by 31.1.
The first worker's pay is 130.00 .
Do not clear the registers.
The constant factor, 4.18, must now be multiplied by 40.3. This can be done by changing the figure 31.1 in the multiplier register to 40.3 .
Make a positive turn in the 100 's-position, where the last multiplication ended. The figure in the multiplier register is now 41.1. Press the right-hand shift key and make a negative turn. Press once more on the righthand shift key and make two positive turns. The figure in the multiplier register is now 40.3.
The second worker's pay is 168.45 .
Do not clear the registers.
Now the 40.3 in the multiplier register is to be changed to 52.1 , by means of positive and negative turns and the left-hand shift key. Start with two negative turns, press the left-hand shift key, make two positive turns, press the left-hand shift key again and make one positive turn. The factor 52.1 now appears in the multiplier register.
The third worker's pay is 217.78 .


THE OPERATION IN FIGURES:
$4.18 \times 31.1$
$(=129.998)$
$4.18 \times 41.1$
$4.18 \times 40.1$
$4.18 \times 40.3$
$(=168.454)$
$4.18 \times 40.1$
$4.18 \times 42.1$
$4.18 \times 52.1$

In semi-automatic multiplication with CS1-13

For computing wages, piece work, price increases, invoices, foreign exchange, etc.

THE OPERATION IN FIGURES:
$04.18 \times 31.1$
$04.18 \times 40.3$
$04.18 \times 52.1$
$(=129.998) \quad$ The first worker's pay is 130.00 .
Clear the product and multiplier registers and press the tabulator again, transferring the constant factor to the left of the setting register.
Carry out the next multiplication by 40.3 as before, from left to right. After multiplying by 4, press the right-hand shift key once for an extra step, so that the constant factor will be in the correct position to multiply by 3 .
$(=168.454) \quad$ The second worker's pay is 168.45 .
Again clear the product and multiplier registers and press the tabulator key. Perform the multiplication by 52.1 as before.
The third worker's pay is 217.78 .

PRINCIPLE: Do the whole operation with the constant factor preceded by a nought in the left end of the setting register. The multiplications are carried out from left to right.

In fully automatic multiplication with CA1-13

## EXAMPLE:

Three workers with the same hourly pay, 4.18, were employed on a job 31.4, 40.3 and
52.1 hours respectively.

How much did each receive in wages?
$31.1 \times 4.18=$ ?
$40.3 \times 4.18=$ ?
$52.1 \times 4.18=$ ?
Move the main control lever to the left. The constant factor is 4.18. Set it up and press the $\times$ key.
Set up 31.1 and press the $=$ key.
The first worker's pay is 130.00 .
Clear registers I and II and press the $\times$ key.
The constant factor, 4.18 , now remains in the invisible register.
Set up 40.3 and press the $=$ key.
The second worker's pay is 168.45 .
Clear registers I and II and press the $\times$ key.
Set up 52.1 and press the $=$ key.
The third worker's pay is 217.78 .

For computing wages, piece work, price increases, invoices, foreign exchange, etc.

## THE OPERATION IN FIGURES:

$$
=217.778
$$

PRINCIPLE: Do the whole operation with the constant factor in the invisible register. After each multiplication clear the setting register by pressing the $\times$ key.

In calculating with $\mathrm{C} 1-13$

For calculating distributions and in various kinds of interest and exchange computations.

THE OPERATION IN FIGURES:

$$
\frac{1}{9150}=0.00001690617
$$

$$
\begin{aligned}
& 0.00169062 \times 5,676(=9.60) \\
& 0.00169062 \times 13,743(=23.23) \\
& 0.00169062 \times 2,944(=4.98) \\
& 0.00169062 \times 9,626(=16.27) \\
& 0.00169062 \times 1,245(=2.10) \\
& 0.00169062 \times 11,551(=19.53) \\
& 0.00169062 \times 14,365(=24.29)
\end{aligned}
$$

$9.60+23.23+4.98+16.27$
$+2.10+19.53+24.29$
$(-100.00)$

## EXAMPLE:

Find the percentage distribution of the grand total, 59,150.00, over the following subtotals.

| Castings | 5,676.00 | \% |
| :---: | :---: | :---: |
| Other raw materials | 13,743.00 | ? |
| Purchased accessories | 2,944.00 | ? |
| Production labour | 9,626.00 | ? |
| Transportation costs | 1,245.00 | ? |
| Assembly labour | 11,551.00 | ? |
| Miscellancous expenses | 14,365.00 | ? |
|  | 59,150.00 | 00 |

$$
\frac{5,676}{59,150}=\text { ? etc. }
$$

The total, 59,150 , is the constant number by which all the amounts should be divided. But it is easier to perform a series of divisions with a constant divisor by finding its reciprocal and multiplying.
Divide $\frac{1}{59150}$ in the usual manner.
The reciprocal value is 0.00001690617 (refer to page 40 for placing of decimal points). Another rule for placing the decimal point is that there must be as many noughts preceding the reciprocal value of a number as there are integers in the number. The first nought is called the integral nought. (Another method of computing the reciprocal value is as follows: Set up 59150. Press the tabulator key, moving the number to the left end of the setting register. Make positive turns until the bell rings, then make one negative turn, and move one step to the right. Continue in the same manner until the multiplier register is full of figures. An additional figure in the answer is obtained with this method.)
Since we are computing percentages, we can immediately multiply this figure by 100 , that is, move the decimal point two places to the right, making eight decimal places in the following multiplication. Now set up 169062 as the constant multiplicand, and perform the multiplications with the various amounts by the same method as in the example on page 6.
The correctness of the multiplications can be checked by adding the computed percentages, which should total 100.
The percentage distribution is thus $9.60 \%, 23.23 \%$, $4.98 \%, 16.27 \%, 2.10 \%, 19.53 \%$ and $24.29 \%$.

PRINCIPLE: Find the reciprocal of the grand total. Multiply it by the various subtotals.

In calculating with CS1-13 and CA1-13

## EXAMPLE:

Find the percentage distribution of the grand total, $59,150.00$, over the following subtotals.

| Castings | 5,676.00 | ? |
| :---: | :---: | :---: |
| Other raw materials | 13,743.00 | ? |
| Purchased accessories | 2,944.00 | ? |
| Production labour | 9,626.00 | ? |
| Transportation costs | 1,245.00 | ? |
| Assembly labour | 11,551.00 | ? |
| Miscellaneous expenses | 14,365.00 | ? |
|  | 59,150.00 | 100 |

$$
\frac{5,676}{59,150}=? \text { etc. }
$$

The total, 59,150 , is the constant number by which all the amounts should be divided. But it is easier to perform a series of divisions with a constant divisor by finding its reciprocal and multiplying.
Divide $\frac{1}{59150}$ in the usual manner.
The reciprocal value is 0.0000169017 (refer to page 40 for placing of decimal points). Another rule for placing the decimal point is that there must be as many noughts preceding the reciprocal value of a number as there are integers in the number. The first nought is called the integral nought. (Another method of computing the reciprocal value is as follows: Set the main control lever in its right-hand position. Press the NEG key; the direction indicator at the multiplier register will then show black. Set up 59150 and press the tabulator. Press the $X$ key on the CS1-13, and the + key on the CA1-13. An additional figure in the answer is obtained with this method, but the last figure is always " 1 " too high.)
Since we are computing percentages, we can immediately multiply this figure by 100 , that is, move the decimal point two places to the right, making eight decimal places in the following multiplication. Now set up 169062 as the constant multiplicand and perform the multiplications with the various amounts by the same method as in the previous examples - on page 7 for CS1-13 and on page 8 for CA1-13.
The correctness of the multiplications can be checked by adding the computed percentages, which should total 100.
The percentage distribution is thus $9.60 \%, 23.23 \%$, $4.98 \%, 16.27 \%, 2.10 \%, 19.53 \%$ and $24.29 \%$.

For calculating distributions and in various kinds of interest and exchange computations.

## THE OPERATION IN FIGURES:

$$
\frac{1}{59150}=0.00001690617
$$

$$
0.00169062 \times 5,676(=9.60)
$$

$$
0.00169062 \times 13,743(=23.23)
$$

$$
0.00169062 \times 2,944(=4.98)
$$

$$
0.00169062 \times 9,626(=16.27)
$$

$$
0.00169062 \times 1,245(=2.10)
$$

$$
0.00169062 \times 11,551(=19.53)
$$

$$
0.00169062 \times 14,365(=24.29)
$$

$$
9.60+23.23+4.98+16.27+
$$

$$
2.10+19.53+24.29(=100.00)
$$

PRINCIPLE: Find the reciprocal of the grand total. Multiply it by the various subtotals.

# Addition of the Products of Several Multiplications 

In calculating with C1-13, CS1-13 and CA1-13

EXAMPLE:
For checking invoices and calculating different parts of areas.

THE OPERATION IN FIGURES:
$87.14 \times 4.23$
$+27.16 \times 1.35$
$+31.19 \times 2.43$
$+32.87 \times 1.97$
$+18.13 \times 9.98$
$87.14 \times 4.23+27.16 \times 1.35$ etc. $=$ ?
In checking a computation of the above type, it is not necessary to check the individual products. Just the grand total.

Do the first multiplication, $87.14 \times 4.23$. Clear the setting and multiplier registers but leave the product in the product register. The results of the other multiplications will be added to it.
Multiply 27.16 by 1.35 . Clear only the setting and multiplier registers and continue with the remaining multiplications in the same manner.
When the last operation is completed the product register shows the sum of all the multiplications, 726.7512.
$=726.7512$ The sum is 726.75 .
Some time can be saved by not clearing the multiplier register between multiplications. However it then becomes impossible to check each multiplication.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

EXAMPLE:

On a wall $8.25 \times 2.65 \mathrm{~m}$. there is a window $2.0 \times 1.4 \mathrm{~m}$. and a door $2.15 \times 0.9 \mathrm{~m}$.

How large is the wallpaper surface?


THE OPERATION IN FIGURES:
$8.25 \times 2.65$
$(=21.8625)$
$-2.00 \times 1.40$
$(=19.0625)$
$-2.15 \times 0.90$

The product of the last multiplication, $2.15 \times 0.90$, is also to be subtracted from the number in the product register, so it should also be performed with the multiplier register set to count negative turns.
The wallpaper surface is $17.1275 \mathrm{~m}^{2}$.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

For invoicing and statistical work and in certain kinds of interest computations.


EXAMPLE:

A firm sold 6 dozen pairs of stockings for 358.75, but 43 defective pairs were returned.

What amount should be credited to the customer?

$$
\frac{358.75 \times 43}{72}=?
$$

a) With $\mathrm{C} 1-13$.

Set up the bigger factor preceded by a nought. Press the tabulator key so that the product will appear in the left end of the product register. The following division can then be performed without clearing the product register.
b) With CS1- 13 semi-automatic multiplication.

Place the main control lever in the centre position and the secondary lever in the right-hand position. Set up the larger factor preceded by a nought. Press the tabulator, and perform the multiplication from left to right. The product now appears in the left end of the product register, in the correct position for the following division.
Clear the setting and the multiplier registers. Set up the divisor, 72, press the tabulator and place the main control lever in the right-hand position before performing division.
c) With CA1-13 fully automatic multiplication.

Place the main control lever in the left-hand position. Set up the smaller factor with a nought before it and press the tabulator, then the $\times$ key. Set up the next factor and add noughts until the first digit reaches the vertical white line across the setting register. In this case it is only one nought. Press the $=$ key.
The product is now in the correct position for the subsequent division.
The amount is 214.25 .

PRINCIPLE: In the "rule of three" problems the multiplication is performed in the left end of the product register so that the product will be in the correct position for the division to follow.

In calculating with $\mathrm{C} 1-13$ and $\mathrm{CS} 1-13$

EXAMPLE:

A dozen glasses cost 3.75. What is the price of 1 , and what is the price of 7 ?

$$
\frac{3.75}{12}=?(\text { each }) \quad \frac{3.75 \times 7}{12}=?(\text { price of } 7)
$$

Both calculations can be performed at the same time in the following manner:
Set up both the 12 and the 7 in the setting register with six noughts between them, thus 120000007 . On CS1-13 set the main control lever in its centre position and the secondary lever in the left-hand position. Press the tabulator key and make positive turns, moving the set-up numerals from left to right, until the number 375 appears in the left end of the product register. The figure 3125 now appears in the multiplier register, and 375 on the left in the product register and 21875 on the right.
The dozen price, 3.75, has thus been divided by 12.
The price per piece 0.3125 .
At the same time, this unit price was multiplied by the 7 on the right end of the setting register.
After four decimals have been marked off, the answer to the second part of the problem is:

## 7 glasses cost 2.19.

(On CA1-13 this calculation is most easily done in two operations, calculating first the price of one glass and multiplying the result by 7 .)

In estimates or invoices requiring both the unit price and the cost of a given quantity, it often saves time to do both calculations in a single operation.

## THE OPERATION IN FIGURES:

## $120000007 \times 3125$

$=375000021875$

## Payroll Calculations

In calculating with $\mathrm{C} 1-13$ and $\mathrm{CS} 1-13$

When various additions and deductions have to be made, which require intermediate computations, you should find a way to carry out the operations as a single unit, that is, without clearing the product register.

THE OPERATION IN FIGURES: $4.75 \times 7$
$33.25+725.00$
$(160.00+30.00+2.50)$

$$
(=758.25)
$$

$-192.50$


Check the entries in the following pay statement:
Basic wage ........................ 725.00
Overtime, 7 hours at 4.75 per hour 33.25
Taxable income .................... 758.25
Deductions:
Withholding tax ......... 160.00
Tax arrears ................ 30.00
Union dues ............... $2.50 \quad 192.50$
565.75
$725.00+(7 \times 4.75-(160.00+30.00+2.50)=565.75$.
Set up 4.75 and multiply by 7 .
$(=33.25) \quad$ Overtime pay is 33.25 .
Clear the setting and multiplier registers.
Add 725.00.
Taxable income is 758.25 .
Clear setting and multiplier registers only.
The deductions can be added without clearing the product register. Perform the addition to the left of the figures that already appear in this register. Set up 160.00 , then subtract once (do not clear the machine), tabulate and add. Now subtract and add 30.00 and 2.50 in the same way. Make sure that all numbers have the same amount of decimals. This is necessary if the numbers are to come in the correct computing position.
Total deductions amount to 192.50
(the number appears to the left in the product register).
$=565.75$ The net wage is 565.75 (the number appears to the right in the product register).

PRINCIPLE: Let the computed gross wage remain in the product register and add the deductions separately to the left in the same register; the net wage appears simultaneously at the right in the product register.

In calculating with CA1-13
EXAMPLE:
Check the amounts in the following pay statement:
Basic wage . ........................... $\quad 725.00$
Overtime, 7 hours at 4.75 per hour . . 33.25
Taxable income ..................... 758.25
Deductions
Withholding $\operatorname{tax}$........... 160.00
Tax arrears ................. 30.00
Union dues ................ $2.50 \quad 192.50$
565.75
$725.00+(7 \times 4.75)-(160.00+30.00+2.50)=565.75$.
Set up 7 and multiply by 4.75 fully automatically. Overtime pay is 33.25 .

Clear the setting register.
Set up 725.00 and press the ADD key.
Taxable income is 758.25 .
Clear the multiplier register.
Addition and simultaneous subtraction of the deducted amounts can be performed without clearing the product register. Perform the addition to the left of the figures that already appear in this register. To do this, set up seven 9's and press the $X$ key. Since we have two decimals in the product register, two decimals must also be pointed off in the deducted amounts. Set up 160.00 and depress the $=$ key. The amount is now subtracted from the gross wage and is automatically moved to the left in the product register. Clear the setting register with the $X$ key. Set up 30.00 . Press the $=$ key first and then the $X$ key. Lastly, set up 2.50 and proceed in the same manner. The product register now shows both:
Total deductions of 192.50 and
Net wage of 565.75 .

When various additions and deductions have to be made, which require intermediate computations, you should find a way to carry out the operations as a single unit, that is, without clearing the product register.


THE OPERATION IN FIGURES:
$7 \times 4.75$

$$
(=33.25)
$$

$33.25+725.00$
$(=758.25)$
$160.00+30.00$
$-192.50$
$=565.75$

PRINCIPLE: Let the computed gross wage remain in the product register and with the help of seven 9's in the invisible mechanism perform simultaneous addition and subtraction of deducted amounts in the same register.

In calculating with CA1-13

This type of calculation is useful in the plumbing electrical and building trades, or wherever work is done on contract.

THE OPERATION IN FIGURES:

$$
\begin{aligned}
& 48 \times 4.75=228.00 \\
& 46.5 \times 4.05=188.33 \\
& 43 \times 3.98=171.14 \\
& 48 \times 4.11=197.28 \\
& 228.00+188.33+171.14+ \\
& \quad 197.28=784.75
\end{aligned}
$$

$1,200.00-784.75$

$$
(=415.25)
$$

$\frac{415.25}{784.75}=0.5291494$

## EXAMPLE:

Four workers completed a job for which they received a total of $1,200.00$ in wages.
Check that the surplus pay is divided in proportion to the hours worked and the hourly wage of each worker.

|  | Number <br> of hours | Hourly <br> wages | Net <br> wages | Gross <br> wages | Surplus <br> pay |
| :---: | :---: | :---: | :---: | :---: | ---: |
| A | 48 | 4.75 | 228.00 | 348.65 | 120.65 |
| B | 46.5 | 4.05 | 188.33 | 287.98 | 99.65 |
| C | 43 | 3.98 | 171.14 | 261.70 | 90.56 |
| D | 48 | 4.11 | 197.28 | 301.67 | 104.39 |
|  |  |  | 784.75 | $1,200.00$ | 415.25 |

First check the net wages by multiplying the number of hours by the hourly wage. Add the net wages, which yields a sum of 784.75 .
The amount of surplus pay is arrived at by subtracting 784.75 from 1,200.00. This operation should be performed to the left in the product register: set up 1,200, tabulate and add. Set up 0784.75, tabulate and strike the $\div$ key.
Now divide the difference, 415.25, by 784.75. Do not clear the machine, but set the main control lever at DIV and go right into the division. The quotient is 0.5291494 . This number is the constant by which each worker's net pay must be multiplied in order to determine surplus pay. Use five decimal places.
Set the main control lever at MULT. After setting up 0.52915 as your multiplication constant, multiply it first by the net wage, 228.00. The surplus is 120.65 .
To get the gross wage, 348.65 , press the $\Rightarrow$ key once, then strike the + key. Clear with the $\times$ key, I and II. Set up 188.33 and press the $=$ key. Surplus pay for the second worker is 99.65 . Press the $\Rightarrow$ key once, then strike the + key. This man's gross wage is 287.98 . Proceed similarly with the wages of the other workers.
Total surplus pay is 415.25 .
Total gross wages is $1,200.00$.

PRINCIPLE: The surplus pay to be distributed must be divided by the sum of the net wages. Use the quotient as the constant factor and multiply by the various net wages. To obtain gross wages, multiply semi-automatically with a further one.

In calculating with CA1-13

## EXAMPLE:

a) Compute the square of 179 .
b) Compute the cube of 472 .
a) Set up 179 and press the $=$ key. The answer is 32041 .
b) Set up 472 and press the $=$ key.

THE OPERATION IN FIGURES: $179 \times 179$ $(=32041)$
$472 \times 472$
The answer is 222784.
Clear with the $\times$ key. Set up 222784 , clear the product and multiplier registers, and press the $=$ key. The answer is 105154048 .

PRINCIPLE: In squaring numbers, the number has to be set up once only; in cubing numbers, first compute the square, which is then set up to produce the cube.

In calculating with CA1-13


Multiplication by a Constant Factor, interrupted by separate (a) Multiplication, (b) Division, or (c) Addition. (This method recommends itself for payroll calculations.)

## EXAMPLE:

a) $1789 \times 6251=11183039$
$1789 \times 58=103762$
$245 \times 431=105595$
$1789 \times 657=1175373$
b) $1789 \times 913=1633357$
$755 \div 25=30.2$
$1789 \times 72=128808$
c) $1789 \times 418=747802$
$532+169=701$
$1789 \times 16=28624$
a) Set up 1789 and press the $\times$ key. Set up 6251 and press the $=$ key. The answer is 11183039 .
Clear with $X$ key, I and II. Set up 58 and press the = key.
$(=103762) \quad$ The answer is 103762.
$245 \times 431$
$1789 \times 657$
$1789 \times 913$
$755 \div 25$
$1789 \times 72$
$1789 \times 418$
$532+169$
$1789 \times 16$
$(=105595)$
$(=1175373)$
$(=1633357)$

$$
(=747802)
$$

$(\equiv 701)$
$(=28624)$
Clear with the $\times$ key, I and II. Set up 245 and multiply semi-automatically by 431. The answer is 105595. Clear with the $\times$ key, I and II. Set up 657 and press the $=$ key. The answer is 1175373 .
b) Clear with the $\times$ key, I and II. Set up 913 and press the $=$ key. The answer is 1633357 . Clear with the $X$ key, I and II. Set up 755, tabulate and press once on the + key. Clear with $\times$ key and II. Set the main control lever at DIV. Set up 25, tabulate and begin division with the $\div$ key. The
$(=30.2)$ answer is 30.2. (Do not break off division with the SUB-STOP.)
Set the main control lever at MULT and clear with the $\times$ key, I and II. Set up 72 and press the $=$ key. The answer is 128808.
c) Clear with the $X$ key, I and II. Set up 418 and press the $=$ key. The answer is 747802.
Clear with the $\times$ key, I and II. Set up 532 and press the + key. Clear with the $\times$ key. Set up 169 and repeat as above. The answer is 701 .
Clear with the $\times$ key, I and II. Set up 16 and press the $=$ key. The answer is 28624 .

PRINCIPLE: The keys III, ADD and SUB-STOP automatically clear a constant factor.

EXAMPLE:

a) Company A now has total sales of 150,000 as compared with previous sales of 125,000 . What is the percent of increase?
b) Company B now has total sales of 90,000 as compared with previous sales of 125,000 . What is the percent of decrease?
a) $\frac{150,000}{125,000}-100=$ ?

Set the main control lever at DIV.
Move up 150,000 to the left in the product register. Multiply by 100 by moving the decimal point indicator two places to the right.
Divide by 125,000 in the usual manner. The quotient, 120.00 , shows the relation of 150,000 to 125,000 in percent. The percent sought is the difference between 120 and 100.
The increase is $20 \%$.
b) $\frac{90,000}{125,000}=$ ?

If you're using an electric machine, set the multiplier register for plus operation before beginning. Move 090000 up to the left in the product register (the zero is needed in front of the number so that dividend and divisor will have the same amount of integers) and multiply by 100 by moving the decimal point indicator two places to the right. Clear the setting register but let the " 1 " remain in the multiplier register. Divide by 125,000 with the multiplier register set for plus. The sought-after percentage ( 100 minus the percent) will then appear directly.
The decrease is $28 \%$.

In many cases only the percentage change is of interest in comparative statistics on sales, rumning costs, population, etc.

## THE OPERATION IN FIGURES:

$\frac{150,000}{125,000}$
$100-\frac{90,000}{125,000}$
$(=120)$
$120-100$
$(=20)$
$(=28)$

PRINCIPLE: An increase in terms of percent is derived from the formula:

A decrease in terms of percent is derived from the formula:


100 - The lower number $\times 100$
The higher number

In calculating with C1-13, CS1-13 and CA1-13


THE OPERATION IN FIGURES:
$-260$
$+575$
$\div 575$
$(=315) \quad$ The mark-up is $\$ 315.00$.
$=54.7826$
$575-260=$ ? (mark-up in $\$$ ).
$\frac{100 \times(575-260)}{575}=$ ? (mark-up in percent)
Set up 260 , press the tabulator and make a negative turn. The complement of 260 , that is 740 , appears in the product register.
Always make sure that both numbers contain the same amount of integers. Any differences are made up by placing the required amount of noughts ahead of the smaller number.
Clear the setting register and set up 575. Press the tabulator and make a positive turn, and the answer to the first part of the problem will appear in the left end of the product register.

Do not clear the registers.
575 is still in the setting register from the last operation. The division can therefore be done directly, without setting up a new number.
The mark-up in percent is $54.78 \%$.
(If only the mark-up in percent is needed, divide 260 by 575 with the multiplier register set to count positive turns and with the 1 remaining in it.)

PRINCIPLE: When computing percentages always divide by the number of which you want the percentage.

## Percentage Calculations

(Mark-up in Money and in Percent of the Cost Price)

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and
CA1-13

## EXAMPLE:

Goods costing \$ 630.45 were sold for $\$ 894.30$.
What is the mark-up in $\$$ and in percent over the cost price?
$894.30-630.45=$ ? (mark-up in \$).
$100 \times \frac{(894.30-630.45)}{630.45}=$ ? (mark-up in percent)
Set up 894.30, press the tabulator, and transfer it to the product register.
Clear the setting register and set up 630.45. Press the tabulator and make a negative turn.
The mark-up is $\$ 263.85$.
630.45 remains in the setting register, so the division $\div 630.45$
can be performed directly, without clearing the register or setting up a new figure. (On the $\mathrm{C} 1-13$ the multiplier register must be cleared, as it was set to count positive turns when 894.30 was registered.)
The mark-up is $41.85 \%$.
(If the mark-up is to be worked out in percent only, divide 894.30 by 630.45 and reduce the quotient by 100. See example a) on page 20.)

PRINCIPLE: When computing percentages always divide by the number of which you want the percentage.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$


## THE OPERATION IN FIGURES:

$\frac{7250}{7}=1,035.7142$
$0.75 \times 0.85$

$$
=0.6375
$$

$550: 0.6375$

E X A M P L E:
a) At what price must an article costing 725.00 be sold to realize a mark-up of $30 \%$ on the selling price?
b) At what price must an article costing 550.00 be sold to realize a mark-up of $25 \%$ on the selling price, and at the same time permit a discount of up to $15 \%$ ?
a) $\frac{725 \times 100}{70}=$ ? (selling price)
$30 \%$ of the selling price is to be mark-up; the remaining $70 \%$ represents the cost. Multiply 725 by 100 and divide by 70 in the usual way.
The selling price is $1,035.71$.
b) First work out a factor which will let you compute the price directly. Multiply $75 \%$ by $85 \%$.
Divide the cost price by the factor obtained: 0.6375 .
The selling price is 862.75 .
A computation of this kind can be very useful if the same rates of percent occur regularly. In that case, it is best to work out the reciprocal of the constant divisor and multiply by this.

PRINCIPLE: To set prices based on a fixed mark-up of the selling price, use the following formula:
$\frac{100 \times \text { cost }}{100 \times \text { percentage of mark-up }}$

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and
CA1-13

## EXAMPLE:

a) An article sells for 1,675 less $5 \%$ discount. Find the amount of discount and the net price.
b) An article sells for $125.25+$ an extra charge of $5 \%$. Find the amount of extra charge and the final price.
c) An article sells for $1,002.25$ less $11 \%$ discount. Find the net price.
a) $\frac{1,675 \times 5}{100}=$ ? (discount)

$$
\frac{1,675 \times 95}{100}=\text { ? (net price) }
$$

(C1-13 and CS1-13) Multiply 1675 by 5.
(CA1-13) Set up 95 and press the $\times$ key.
Then set up 1675 and multiply semi-automatically by 5.
The discount is 83.75 .
(C1-13 and CS1-13) Do not clear the registers. Continue to multiply until the number in the multiplier register changes to 95 . (CA1-13) Clear the product and multiplier registers. Press the $=$ key (the " 95 ", of course, has already been set up for multiplication).
The net price is $1,591.25$.
b) $\frac{5 \times 125.25}{100}=$ ?(extra charge)

$$
\frac{105 \times 125.25}{100}=\text { ? (final price) }
$$

Multiply 125.25 by 5 and divide by 100 .
The extra charge is 6.26 .
Do not clear the registers. Continue to multiply until the number in the multiplier register changes to 105. On CA1- 13 the first multiplication is performed automatically and the second semi-automatically, as in the above example.
The final price is 131.51 .
c) $\frac{89 \times 1,002.25}{100}=$ ? (net price)

If the net price is all that is needed, multiply the gross amount straightaway by the complement of the discount.
The net price is $\mathbf{8 9 2}$.

Virtually every kind of business is concerned with discounts and net prices. It is therefore good business to simplify this work as much as possible.

THE OPERATION IN FIGURES:
$\frac{1675 \times 5}{100}$
$(=83.75)$
$\frac{1675 \times 95}{100}$
100
$1,591.25$
$\frac{125.25 \times 5}{100}$
$\frac{125.25 \times 105}{100}$
$(=6.2625)$
$=131.5125$
$\frac{1,002.25 \times 89}{100}$
$=892.0025$

PRINCIPLE: To find both the amount of discount and the net price, multiply the gross amount by: (1) the rate of discount; (2) the complement of the discount.
To find both the amount of extra charge and the final price, multiply the net price by:
(1) the rate of extra charge; (2) this rate +100 .

If net price is all that is needed, multiply the gross price by the complement of the discount.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and

## CA1-13

## EXAMPLE:

a) The following prices are to be increased $12 \%$ : 3.45, 5.75 and 4.60.

Compute the new prices.
b) The following prices are to be reduced $15 \%: 2.76,4.60$ and 5.75.

Compute the new prices.

THE OPERATION IN FIGURES:

| $112 \times 3.45$ | $(=386.40)$ |
| :--- | :--- |
| $112 \times 5.75$ | $(=644.00)$ |
| $112 \times 4.60$ | $=515.20$ |

a) $\frac{112 \times 3.45}{100}=$ ? (new price) etc.

Raising the prices by $12 \%$ means that the new prices will be $112 \%$ of the old ones. Therefore use 112 as a constant number and multiply it by each of the old prices.
The new prices are 3.86, 6.44 and 5.15 .
$85 \times 2.76$
$(=234.60)$
b) $(100-15) \times 2.76=$ ? (new price) etc.
$85 \times 4.60 \quad(=391.00)$
$85 \times 5.75$
$=488.75$
Reducing the prices by $15 \%$ means that the new price will be $85 \%$ of the old. Use 85 as a constant number and multiply it by each of the old prices.
The new prices are 2.35, 3.91 and 4.89 .

# Computing the Equivalent of a Series of Discounts 

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and CA1-13

## EXAMPLE:

Find the net amounts:

$$
\begin{array}{r}
1,150-25 \%+5 \%-2.5 \%=? \\
2,250-25 \%+5 \%-2.5 \%=? \\
5,300-25 \%+5 \%-2.5 \%=? \\
725-25 \%+5 \%-2.5 \%=?
\end{array}
$$

In practice there are sometimes a series of bonuses and discounts (so called chain-discount factors) applied to an amount. It saves time to compute a single factor equivalent to the whole series.

The chain-discount factor is found by the following method:

Subtract the discounts from 100.
Add the bonuses to 100 .
Multiply the new numbers by each other.
In the product mark off two decimal places for each factor, in addition to the decimals already contained in the factors.

Multiply: $75 \times 105 \times 97.5$.
The product is 767812.5. Mark off six more decimal places. The chain-discount factor is 0.7678125 .
Use this number as a constant factor and multiply it by each of the initial amounts.
The net amounts are: $882.98,1,727.58,4,069.41$ and 566.66.

Work can be simplified considerably by making out a table of the most usual chain-discount factors.

## THE OPERATION IN FIGURES:

$0.75 \times 1.05 \times 0.975$
$(=0.7678125)$


Table of some common chain-discount factors:

|  | 5 | -6 | -20 | +5 | +7 | +20 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| $+10-20$ | 0.836 | 0.8272 | 0.704 | 0.924 | 0.9416 | 1.056 |
| $+15-10$ | 0.98325 | 0.9729 | 0.828 | 0.08675 | 0.10745 | 1.242 |
| $-3-20$ | 0.7372 | 0.72944 | 0.6208 | 0.8148 | 0.83032 | 0.9312 |
| $-5-40$ | 0.5415 | 0.5358 | 0.456 | 0.5985 | 0.6099 | 0.684 |
| $-13-17$ | 0.685995 | 0.678774 | 0.57768 | 0.758205 | 0.772647 | 0.86652 |
| $-20-30$ | 0.532 | 0.5264 | 0.448 | 0.588 | 0.5992 | 0.672 |

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$


EXAMPLE:

What is the interest on $2,784.45$ for 147 days at $31 / 2 \%$ ?

THE OPERATION IN FIGURES:
$147 \times 3.5$
$0514.5 \times 2784.45$
$(=1432599.525)$
$\div 36000$
$\frac{2,784.45 \times 147 \times 3.5}{360 \times 100}=$ ? (interest).
Multiply the two smaller figures, $147 \times 3.5$. The product is 514.5 . Clear the setting register.
The next multiplication is to be carried out at the left end of the product register. Set up the number preceded by a nought, 0514.5 , so as not to exceed the capacity of the machine. Clear the product and multiplier registers.
Move the number to the left with the tabulator. On C1-13 and CS1-13 the multiplication is performed from left to right, by the number 2784.45. On CA1-13 the multiplication is done by the fullyautomatic method. The product is 1432599.525 .
This figure appears at the left end of the product register, in the correct position for the division to follow. Clear the setting and multiplier registers and divide by 36000 .
The result appears in the multiplier register.
$=39.79443$ The interest is thus 39.79.

PRINCIPLE: When a multiplication is to be followed immediately by a division, use the tabulator and carry it out at the left end of the product register. The number to be multiplied must be set up with a nought in front of it, so that the capacity of the machine will not be exceeded.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

## EXAMPLE:

What is the interest on $4,735.00$ for 156 days at $31 / 4 \%$ ?
$\frac{4,735 \times 156 \times 3.25}{100 \times 360}=$ ? (interest).
In the table on page 46 the interest divisor for $31 / 4 \%$ appears as 11076.923. By using this divisor the computation is simplified to the following:

$$
\frac{4,735 \times 156}{11,076.923}
$$

## THE OPERATION IN FIGURES:

$\frac{360 \times 100}{3.25}$
$=11076.923$
(found in table 8)
$4,735 \times 156$
$(=738,660)$
which is an ordinary rule-of-three problem.
Do the multiplication at the left end of the product register, and then divide.
The interest is 66.68 .

PRINCIPLE: Compute interest with the interest divisor by this formula:

$$
\frac{\text { capital } \times \text { days }}{\text { interest divisor }}
$$

## Mutiplication of a Number by a Very Large Factor

In calculating with $\mathrm{C} 1-13$ and $\mathrm{CS} 1-13$


THE OPERATION IN FIGURES:
$8002.16 \times 105$
$(=840226.80)$
$84+$
$78365 \times 105$

EXAMPLE:

$105 \times 783,658,002.16$
$105 \times 783,658,002.16=$ ?
Set up the last six figures of the multiplicand, 8002.16, and multiply by 105. 840226.80 appears in the product register. Write down the last six of these figures (that is as many figures as there are in the multiplicand,) 0226.80.

Clear the setting register and set up the remaining figures, 84. Clear the product and multiplier registers.
Transfer 84 to the product register. Clear the setting and multiplier registers and set up the rest of the figures in the original multiplicand, 78365. Multiply again by 105. In the product register the figure 8228409 appears which is noted to the left of the six figures previously written down.
The product is $82,284,090,226.80$.

PRINCIPLE: In multiplying a number too large to fit into the setting register, the number can be multiplied in sections.

In calculating with CA1-13

EXAMPLE:<br>$105 \times 783,658,002.16$

$105 \times 783,658,002.16=$ ?
Set up 105 and multiply by the last six figures of the multiplicand, 8002.16. The number 840226.80 appears in the product register. Write down the last six of these figures (that is, as many as are in the multiplicand), 0226.80.
Clear the setting register with the $\times$ key and set up the remaining figures, 84 . Clear the product and multiplier registers.
Press the + key. Clear the setting register with the $\times$ key and set up the rest of the figures in the original multiplicand, 78365. Multiply by 105, which is still in the invisible register, by pressing the $=$ key.
The number in the product register is 8228409 , which is noted to the left of the six figures previously written down.

The product is $82,284,090,226.80$.

In physics, mathematics, astronomy, and other scientific fields, and in various kinds of statistics, such large numbers are sometimes used that a calculation has to be done in two or more operations.

## THE OPERATION IN FIGURES:

$105 \times 8002.16 \quad(=840226.80)$
$84+$
$105 \times 78365$
$=8228409$

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

In physics, mathematics, astronomy, and other scientific fields, and in various kinds of statistics, such large numbers are sometimes used that a calculation has to be done in two or more operations.

THE OPERATION IN FIGURES:

267536
712652
$\frac{253320}{7127}$
24.8916275
4.39732561
0.00276454740
$(=0.3754090)$
4.3973

## EXAMPLE:

> a) $\frac{267536}{712652}=$ ?
> b) $\frac{24.8916275}{4.39732561}=$ ?
a) $\frac{267536}{712652}=$ ?

Do the division in the usual way, and write down the quotient 0.3754090. Leave the remainder, 253320, in the product register. Clear the multiplier and setting registers.
Set up the divisor shortened to four figures, that is, 7127. Move the number one step to the left so that it will be in the correct position for division into the number in the product register. This division adds two more decimals, 35, to the quotient above.
The quotient is 0.375409035 .
b) $\frac{24.8916275}{4.39732561}=$ ?

Do the division in the usual way. Write down the quotient, 5.660, and leave the remainder, 276454740, in the product register. Divide the remainder by a shortened divisor, as in the above example. If four more decimals are needed, the divisor must be reduced to five figures, or 4.3973 .
The quotient is $\mathbf{5 . 6 6 0 6 2 8 6}$.
If this method does not produce a large enough number of decimals, the longer method must be used. That is, do the first division in the same way and write down the quotient, and then set up the remainder in the left end of the product register and continue the division with the original divisor. This process can be repeated, adding further decimals, as long as there is a remainder.

PRINCIPLE: After dividing in the usual way, further decimals can be secured in the quotient by dividing the remainder by a shortened divisor. This only needs to have one figure more than the number of digits to be added in the quotient.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and CA1-13

## EXAMPLE:

a) What is the price of 7 pieces when a dozen cost 3.80?
b) Compute the following prices:

a) $\frac{7 \times 3.80}{12}=$ ? etc.

THE OPERATION IN FIGURES:

It is helpful to convert frequently recurring common fractions to decimals. The table of twelfths below contains the decimal values of $\frac{1}{12}$ multiplied by 1 to 11.

This shows the decimal value of $\frac{7}{12}$ to be 0.58333 . $\quad \frac{7}{12}=0.58333$ (see table) Multiply that number by 3.80 .
Seven pieces cost 2.22.
$0.58333 \times 3.80=2.216654$
b) $\frac{5 \times 4.65}{12}=$ ?

Do the computations by the same method as above, using the table.
The prices are $1.94,0.92,11.46$, and 0.70 .

```
0.41667\times4.65 = 1.9375155
0.66667\times1.38 = 0.9200046
0.91667\times12.50=11.458375
0.08333\times8.40}=0.69997
```

Table of twelfths converted to decimals

| 1 | 0.08333 | 5 | 0.41667 | 9 | 0.75 |
| :--- | :--- | :--- | :--- | ---: | :--- |
| 2 | 0.16667 | 6 | 0.5 | 10 | 0.83333 |
| 3 | 0.25 | 7 | 0.58333 | 11 | 0.91667 |
| 4 | 0.33333 | 8 | 0.66667 |  |  |

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

In insurance mathematics, linear interpolation of a function given in the insurance tables for whole years is often necessary. This is required when seeking the value of the function for some arbitrary time between two whole-year ages reported in the table.

## THE OPERATION IN FIGURES:

$81,903 \times 0.58333(=47,776.47699)$
$+80,897 \times 0.41667$
$=81,483.82998$

## EXAMPLE:

The probable number of people still alive at 41 years of age out of a group of 100,000 live births (the known whole-year value of the function 141) is $81,903$.

The whole-year value of the function 142 is 80,897 . Find the value for 41 years and 5 months, that is, the function $1415 / 12$.
$7 / 12 \times 81,903+5 / 12 \times 80,897=$ ?
The rule is that the younger whole-year value is multiplied by the interval from the required age to the older whole-year age, and that the older whole-year value is multiplied by the interval from the younger whole-year age to the required age. The intervals must always be measured in fractions of the total interval between the two whole-year ages for which the functions are given. In this case it is fractions of one year.
Find the decimal values of $7 / 12$ and $5 / 12$ in the table on page 31.
Multiply 81,903 by 0.58333 , using the latter number as the multiplier.
Clear only the setting register.
Multiply 80,897 by 0.41667 , using the latter number as the multiplier.
The result appears in the product register.
The function $1415 / 12$ is thus $=81,484$.

PRINCIPLE: Using the decimal values for the intervals as the muitipliers provides a check in the multiplier register that their sum is 1.

## Extracting Square Roots

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

## EXAMPLE:

## Compute $\sqrt{689.75}$ with 6 digits.

$\sqrt{689.75}=$ ?
First divide the number into two-digit groups, beginning at the decimal point: the integers from right to left, the decimal numbers from left to right. The groups thus obtained read 6-89-75.
Consult table 9 on page 47 to find a lower number whose square comes closest to the first two number groups, 6-89. This number is 686.4, which is the square of 26.2 .
Now divide 68975 by 262. 26326335 appears in the multiplier register. The first two figures, 26, correspond to the divisor, but the third figure is a " 3 " instead of a "2".
Since you divided by 262, you must get 262 in the answer. Divide the excess " 1 " and the following figures by 2, which is easiest to do mentally.
$(263263-262000=1263)$ divide 1263 by 2 , which gives you 631 preceded by 262, or 262631 (you want six digits in the answer).
As many integers are obtained in the root as there are groups of integers in the number, in this case 2.
The answer: 26.2631.

In extracting the square root of a number, first divide it into groups of two digits each. Start from the decimal point and divide the whole numbers from right to left and the decimal numbers from left to right.

## THE OPERATION IN FIGURES:

$$
\frac{689,05}{26,25}
$$

$=26,249523$

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

Although the Facit machines work by the decimal system, it is possible to do all four arithmetic operations with English currency.

THE OPERATION IN FIGURES:
43.019 .011
7.009.010
8.010 .010
17.018 .009
16.015 .011
91.071 .051
$+\quad 988$
$+\quad 988$
$+\quad 988$
$+\quad 988$
+980000
$+\quad 980000$
$\begin{array}{r}980000 \\ \hline\end{array}$
$=94015003$

## EXAMPLE:

Check the following addition:

| $£$ | $s$ | $d$ |
| :---: | :---: | :---: |
| 43 | 19 | 11 |
| +7 | 9 | 10 |
| +8 | 10 | 10 |
| +17 | 18 | 9 |
| +16 | 15 | 11 |
| $£ 94$ | $15 s$ | $3 d$ |

First divide the product register into three number groups, using the decimal indicators. The two groups on the right, of three digits each, are for shillings and pence; the remainder is for pounds.
In setting up the various figures, noughts must be placed before the shilling and pence amounts so they will fall in the correct position. Set up 43,019,011 and add the other amounts, setting them up in the same manner. The sum appears in the product register, 91,071,051.
This amount now has to be converted to its proper equivalent in pounds, shillings and pence.
There are twelve pence in a shilling; set up the complement of 12 preceded by 9, that is, 988. Make positive turns, observing that with each one the number of pence is reduced by 12 and the number of shillings increased by 1. Three pence will remain when the shilling value has been taken out of the pence column. Clear the setting register.
There are 20 shillings in a pound; set up the complement of 20 preceded by 9 , that is, 980 . Add three noughts so the number will fall in the shilling column, thus: 980000.
Make positive turns the same as before, until the number of shillings is less than 20. Finally 15 shillings will remain and the pound column be increased by 3 .
The final sum is $£ 9415 \mathrm{~s}$. 3 d .

PRINCIPLE: In adding English currency, divide the product register into three number groups, using the decimal indicators.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and CA1-13

## EXAMPLE:

The total cost of a shipment of tea is £94.15.3.
Freight and other costs amounted to $£ 12.17 .8$.
What is the net price?
£ 94 15s. 3d.


THE OPERATION IN FIGURES:
£ 1217 s .8 d.
£? ? ?
Divide the product register as in the previous example, using the decimal indicators. Then set up 94,015,003 in the product register.
Subtract $£ 12.17 .8$ set up in the same manner, that is, $12,017,008$. The product register contains $81,997,995$.
Set up the complements of 20 and 12 together, with a 9 before each, that is, 980,988 , and make a negative turn.
A negative turn must be made for each pound or shilling which has been borrowed. In repeated subtractions several negative turns may be required with one or both of the above complements set up.
The amount which then appears in the product register shows that
The net price is $£ 8117 \mathrm{~s} 7 \mathrm{~d}$.

PRINCIPLE: In subtracting English currency amounts, divide the product register into three number groups, using the decimal indicators.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

Multiplication of English currency can be done in two ways: by the pence method and by the decimal method.

## THE OPERATION IN FIGURES:

$$
\begin{array}{r}
5 \times 240 \\
+\quad 7 \times 12
\end{array}
$$

$+10$
$=1,294$
$3.75 \times 1,294$
$\div 240.0=20.2$ (remainder 4.50 )

## EXAMPLE:

An English firm delivered 3 lb .12 oz . of goods at a price of $£ 5.7 .10$ per lb .

What did the shipment cost?

Convert: 3 lbs. 12 ozs. to decimals $=3.75$ (see table 5, page 44).

$$
3.75 \times(5 \times 240+7 \times 12+10)=?
$$

Convert the amount to pence, performing the operation without clearing the product register between multiplications.
The result is 1,294 .
Multiply in the usual way by 3.75. The product, $4,852.50$, is to be converted to pounds and shillings by dividing.
One decimal is required in the quotient, and since there are two in the product register there must be one in the setting register.
There are 240 pence in a pound. Set up 240.0 and move the number two places to the left so the 2 will be under the first figure of the number in the product register.
After dividing in the usual way, 20.2 appears in the multiplier register and 4.50 remains in the product register.
This gives the answer, $£ 204 \mathrm{~s} .41 / 2 \mathrm{~d}$.
Note: The number of shillings is found by doubling the first decimal in the pound figure.
If the remainder in the product register is more than 12 , the shillings are increased by 1 and the pence are reduced by 12 .

PRINCIPLE: In the pence method the whole amount is converted to pence before carrying out the computation.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and $\mathrm{CA} 1-13$

EXAMPLE:
a) Multiply: $3.75 \times £ 5.7 .10$.
b) A shipment of cotton valued at $£ 148.16 .5$ cost £17.10. 10 in freight charges.

What percent of the value are the freight charges?


## a) $3.75 \times £ 5.7 .10=$ ?

The decimal value in pounds of 7 shillings and 10 pence may be found in table 2 on page 42. The total amount expressed in decimals is thus $£ 5.39167$. Multiply this by 3.75 in the usual way.
The product is 20.2187625 .
The number 20 is whole pounds. The decimals are to be converted to shillings and pence, again using the table. Find the value nearest to 0.2187625 . This is 0.21667 , corresponding to 4 shillings and 4 pence.

The answer is $£ 204$ s. 4 d .
A more accurate value can be secured by subtracting:

$$
0.2187625-0.21667=0.0020925
$$

The difference is compared with the decimals below the table which give parts of pence.
The more accurate value is thus $£ 204 \mathrm{~s} .4^{1 / 2 d}$.
b) $\frac{£ 17.10 .10 \times 100}{£ 148.16 .5}=$ ?

Use table 2 to convert the shillings and pence to decimals of pounds:

$$
\frac{17.54167 \times 100}{148.82083}
$$

1754.167 148.82083

Carry out the division as usual.
The percentage is $11.8 \%$.

PRINCIPLE: Division with English currency amounts is done by the decimal method. Use table 2 to convert shillings and pence to decimals of a $£$ 。

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and CA1-13


## E X A MPLE:

a) Convert $£ 27.3 .8$ to $\mathrm{Sw} . \mathrm{Cr}$. at the rate of 14.50.
b) Convert Sw. Cr. 1,286.75 to English currency at the rate of 14.50 .

THE OPERATION IN FIGURES:
$27.18333 \times 14.50$
$=394.16$
$\frac{1,286.75}{14.50}$
a) $£ 27.3 .8 \times 14.50=$ ?

In table 2 on page 42 find the decimal value in pounds of 3 s .8 d . The total amount in decimals is thus 27.18333; multiply by 14.50 in the usual way.

The answer is Sw. Cr. 394.16.
$=88.74137$ Divide in the usual way; the quotient is $£ 88.74137$. Use table 2 on page 42 to convert the decimals to shillings and pence.
The answer is $£ 8814 \mathrm{~s} .10 \mathrm{~d}$.

PRINCIPLE: In converting foreign currency to your own money, multiply the amount by the exchange rate.
In converting your own money to foreign currency, divide the amount by the exchange rate.

In calculating with $\mathrm{C} 1-13, \mathrm{CS} 1-13$ and CA1-13

EXAMPLE:

a) $304.50: 15.4=19.772727$
b) $98.67: 1344.78=0.073372596$
c) $18.09: 0.003=6030$
d) $0.0009: 1.69=0.00053254437$
a) Set up 30450 and 154 for division in the usual way, i.e. with the dividend appearing at the extreme left in the product register. However, do not begin the division. Place a decimal point after 304, which leaves room for 10 decimals in the product register. The setting register shows 154000 , which leaves room for 4 decimals. Take the difference between 10 and 4 , and mark off 6 decimal places in the multiplier register.
The answer is 19.772727.
b) Set up the numbers. 11 decimals appear in the product register and 2 in the setting register, which means that the answer must have 9 decimals. One decimal is missing, however, since the multiplier register only has room for 8 . The missing decimals are always noughts, which are placed ahead of the decimals appearing in the multiplier register. Write down the missing noughts before starting the operation. (Do not forget the integer nought.)
The answer is 0.073372596 .
c) Set up 18.09 and the 3 alone without the preceding noughts. 11 decimals appear in the product register, while the setting register will show 6 decimals plus the 2 noughts which are also to the right of the decimal point but haven't been set up, making 8 decimals in all. Mark off 3 decimal places in the multiplier register.
The answer is 6030.
d) Set up the 9 alone without the preceding noughts, and set up 1.69. The register will show $13+3$ (the three noughts preceding 9) $=16$ decimals. 5 decimals will appear in the setting register. $16-5=11$ decimals in the multiplier register. Since this register only has room for 8 decimals, the answer will begin with 0.000 . The answer is 0.00053254437 .

## THE OPERATION IN FIGURES: 304.50:15.4

$(=19.772727)$
98.67:1344.78
$(=0.073372596)$
$18.09: 0.003$
$(=6030)$
$0.0009: 1.69$
$(=0.00053254437)$

PRINCIPLE: Subtract the decimals in the setting register from the decimals in the product register to obtain the number of decimals in the multiplier register.

## TABLES

$$
\begin{aligned}
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\end{aligned}
$$

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TABLE Conversion of pence (inches) to decimals of 1 shilling ( 1 foot)

1 pence (inch) $=0.083333$ shilling (foot)

| pence <br> (inches) | 0 | $1 / 8$ | $1 / 4$ | $3 / 8$ | $1 / 2$ | $5 / 8$ | $3 / 4$ | $7 / 8$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0. | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 0 | 00000 | 01042 | 02083 | 03125 | 04167 | 05208 | 06250 | 07292 |
| 1 | 08333 | 09375 | 10417 | 11458 | 12500 | 13542 | 14583 | 15625 |
| 2 | 16667 | 17708 | 18750 | 19792 | 20833 | 21875 | 22917 | 23958 |
| 3 | 25000 | 26042 | 27083 | 28125 | 29167 | 30208 | 31250 | 32292 |
| 4 | 33333 | 34375 | 35417 | 36458 | 37500 | 38542 | 39583 | 40625 |
| 5 | 41667 | 42708 | 43750 | 44792 | 45833 | 46875 | 47917 | 48958 |
| 6 | 50000 | 51042 | 52083 | 53125 | 54167 | 55208 | 56250 | 57292 |
| 7 | 58333 | 59375 | 60417 | 61458 | 62500 | 63542 | 64583 | 65625 |
| 8 | 66667 | 67708 | 68750 | 69792 | 70833 | 71875 | 72917 | 73958 |
| 9 | 75000 | 76042 | 77083 | 78125 | 79167 | 80208 | 81250 | 82292 |
| 10 | 83333 | 84375 | 85417 | 86458 | 87500 | 88542 | 89583 | 90625 |
| 11 | 91667 | 92708 | 93750 | 94792 | 95833 | 96875 | 97917 | 98958 |

$1 / 32$ penny $=0.00260$ shilling $\quad 1 / 16$ penny $=0.00521$ shilling $\quad 3 / 32$ penny $=0.00781$ shilling

TABLE Conversion of shillings and pence

## to decimals of $£ 1$.

$£ 1=20 \mathrm{~s} ., 1 \mathrm{~s} .=12 \mathrm{~d}$.

| d. | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9. | 10 | 11 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| s. |  |  |  |  |  |  |  |  |  |  |  |  |
| 0 | 0.00 | 0.00417 | 0.00833 | 0.01250 | 0.01667 | 0.02083 | 0.02500 | 0.02917 | 0.03333 | 0.03750 | 0.04167 | 0.04583 |
| 1 | 05 | 05417 | 05833 | 06250 | 06667 | 07083 | 07500 | 07917 | 08333 | 08750 | 09167 | 09583 |
| 2 | 10 | 10417 | 10833 | 11250 | 11667 | 12083 | 12500 | 12917 | 13333 | 13750 | 14167 | 14583 |
| 3 | 15 | 15417 | 15833 | 16250 | 16667 | 17083 | 17500 | 17917 | 18333 | 18750 | 19167 | 19583 |
| 4 | 20 | 2041 | 20833 | 21250 | 21667 | 22083 | 22500 | 229 | 23333 | 23750 | 24167 | 24583 |
| 5 | 25 | 25417 | 25833 | 26250 | 26667 | 27083 | 27500 | 27917 | 28333 | 28750 | 29167 | 29583 |
| 6 | 30 | 3041 | 30833 | 31250 | 31667 | 32083 | 32500 | 32917 | 33333 | 33750 | 34167 | 34583 |
| 7 | 35 | 35417 | 35833 | 36250 | 36667 | 37083 | 37500 | 37917 | 38333 | 38750 | 39167 | 39583 |
| 8 | 40 | 40417 | 40833 | 41250 | 41667 | 42083 | 42500 | 42917 | 43333 | 43750 | 44167 | 44583 |
| 9 | 45 | 45417 | 45833 | 46250 | 46667 | 47083 | 47500 | 479 | 48333 | 48750 | 49167 | 49583 |
| 10 | 50 | 50417 | 50833 | 51250 | 51667 | 52083 | 52500 | 52917 | 53333 | 53750 | 54167 | 54583 |
| 11 | 55 | 55417 | 55833 | 56250 | 56667 | 57083 | 57500 | 57917 | 58333 | 58750 | 59167 | 59583 |
| 12 | 60 | 60417 | 60833 | 61250 | 61667 | 62083 | 62500 | 62917 | 63333 | 63750 | 64167 | 64583 |
| 13 | 65 | 6541 | 65833 | 66250 | 66667 | 67083 | 67500 | 6791 | 68333 | 68750 | 69167 | 69583 |
| 14 | 70 | 70417 | 70833 | 71250 | 71667 | 72083 | 72500 | 72917 | 73333 | 73750 | 74167 | 74583 |
| 15 | 75 | 75417 | 75833 | 76250 | 76667 | 77083 | 77500 | 77917 | 78333 | 78750 | 79167 | 79583 |
| 16 | 80 | 80417 | 80833 | 81250 | 81667 | 82083 | 82500 | 82917 | 83333 | 83750 | 84167 | 84583 |
| 17 | 85 | 85417 | 85833 | 86250 | 86667 | 87083 | 87500 | 87917 | 88333 | 88750 | 89167 | 89583 |
| 18 | 90 | 90417 | 90833 | 91250 | 91667 | 92083 | 92500 | 92917 | 93333 | 93750 | 94167 | 94583 |
| 19 | 95 | 95417 | 95833 | 96250 | 96667 | 97083 | 97500 | 97917 | 98333 | 98750 | 99167 | 99583 |

$1 / 4$ penny $=£ 0.00104,1 / 2$ penny $=£ 0.00208,3 / 4$ penny $=£ 0.00312$

TABLE Conversion of cwts., qrs. and lbs.
3 to decimals of 1 long ton
$1 \mathrm{lb} .=0.000446429$ ton, $1 / 2 \mathrm{lb} .=0.000223$ tons
The table shows 6 decimal places.

|  | Cwts. Tons |  | $\begin{array}{cc} 2 & 4 \\ 0.1 & 0.2 \end{array}$ | $\begin{array}{cc} 6 & 8 \\ 0.3 & 0.4 \end{array}$ | $\begin{array}{ll} 10 & 12 \\ 0.5 & 0.6 \end{array}$ | $\begin{array}{ll} 14 & 16 \\ 0.7 & 0.8 \end{array}$ | $\begin{array}{r} 18 \\ 0.9 \end{array}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 l. | 0 cwt . |  |  |  | 1 cwt . |  |  |  |
|  | 0 qr . | 1 qr . | 2 qrs. | 3 qrs. | 0 qr. | 1 qr . | 2 qrs. | 3 qrs. |
| 0 | 0.000000 | 0.012500 | 0.025000 | 0.037500 | 0.050000 | 0.062500 | 0.075000 | 0.087500 |
| 1 | 00446 | 12946 | 25446 | 37946 | 50446 | 62946 | 75446 | 87946 |
| 2 | 00893 | 13393 | 25893 | 38393 | 50893 | 63393 | 75893 | 88393 |
| 3 | 01339 | 13839 | 26339 | 38839 | 51339 | 63839 | 76339 | 88839 |
| 4 | 01786 | 14286 | 26786 | 39286 | 51786 | 64286 | 76786 | 89286 |
| 5 | 02232 | 14732 | 27232 | 39732 | 52232 | 64732 | 77232 | 89732 |
| 6 | 02679 | 15179 | 27679 | 40179 | 52679 | 65179 | 77679 | 90179 |
| 7 | 03125 | 15625 | 28125 | 40625 | 53125 | 65625 | 78125 | 90625 |
| 8 | 03571 | 16071 | 28571 | 41071 | 53571 | 66071 | 78571 | 91071 |
| 9 | 04018 | 16518 | 29018 | 41518 | 54018 | 66518 | 79018 | 91518 |
| 10 | 04464 | 16964 | 29464 | 41964 | 54464 | 66964 | 79464 | 91964 |
| 11 | 04911 | 17411 | 29911 | 42411 | 54911 | 67411 | 79911 | 92411 |
| 12 | 05357 | 17857 | 30357 | 42857 | 55357 | 67857 | 80357 | 92857 |
| 13 | 05804 | 18304 | 30804 | 43304 | 55804 | 68304 | 80804 | 93304 |
| 14 | 06250 | 18750 | 31250 | 43750 | 56250 | 68750 | 81250 | 93750 |
| 15 | 06696 | 19196 | 31696 | 44196 | 56696 | 69196 | 81696 | 94196 |
| 16 | 07143 | 19643 | 32143 | 44643 | 57143 | 69643 | 82143 | 94643 |
| 17 | 07589 | 20089 | 32589 | 45089 | 57589 | 70089 | 82589 | 95089 |
| 18 | 08036 | 20536 | 33036 | 45536 | 58036 | 70536 | 83036 | 95536 |
| 19 | 08482 | 20982 | 33482 | 45982 | 58482 | 70982 | 83482 | 95982 |
| 20 | 08929 | 21429 | 33929 | 46429 | 58929 | 71429 | 83929 | 96429 |
| 21 | 09375 | 21875 | 34375 | 46875 | 59375 | 71875 | 84375 | 96875 |
| 22 | 09821 | 22321 | 34821 | 47321 | 59821 | 72321 | 84821 | 97321 |
| 23 | 10268 | 22768 | 35268 | 47768 | 60268 | 72768 | 85268 | 97768 |
| 24 | 10714 | 23214 | 35714 | 48214 | 60714 | 73214 | 85714 | 98214 |
| 25 | 11161 | 23661 | 36161 | 48661 | 61161 | 73661 | 86161 | 98661 |
| 26 | 11607 | 24107 | 36607 | 49107 | 61607 | 74107 | 86607 | 99107 |
| 27 | 12054 | 24554 | 37054 | 49554 | 62054 | 74554 | 87054 | 99554 |

TABLE Conversion of qrs. and lbs. to decimals of 1 cwt .
$1 \mathrm{lb} .=0.00892857 \mathrm{cwt}$.

| Ib. | 0 qr. | 1 q qr. | 2 qrs. | 3 qrs. |
| ---: | ---: | ---: | ---: | ---: |
| 0 | 0.00000 | 0.25000 | 0.50000 | 0.75000 |
| 1 | 00893 | 25893 | 50893 | 75893 |
| 2 | 01786 | 26786 | 51786 | 76786 |
| 3 | 02679 | 27679 | 52679 | 77679 |
| 4 | 03571 | 28571 | 53571 | 78571 |
| 5 | 04464 | 29464 | 54464 | 79464 |
| 6 | 05357 | 30357 | 55357 | 80357 |
| 7 | 06250 | 31250 | 56250 | 81250 |
| 8 | 07143 | 32143 | 57143 | 82143 |
| 9 | 08036 | 33036 | 58036 | 83036 |
| 10 | 08929 | 33929 | 58929 | 83929 |
| 11 | 09821 | 34821 | 59821 | 84821 |
| 12 | 10714 | 35714 | 60714 | 85714 |
| 13 | 11607 | 36607 | 61607 | 86607 |
| 14 | 12500 | 37500 | 62500 | 87500 |
| 15 | 13393 | 38393 | 63393 | 88393 |
| 16 | 14286 | 39286 | 64286 | 89286 |
| 17 | 15179 | 40179 | 65179 | 90179 |
| 18 | 16071 | 41071 | 66071 | 91071 |
| 19 | 16964 | 41964 | 66964 | 91964 |
| 20 | 17857 | 42857 | 67857 | 92857 |
| 21 | 18750 | 43750 | 68750 | 93750 |
| 22 | 19643 | 44643 | 69643 | 94643 |
| 23 | 20536 | 45536 | 70536 | 95536 |
| 24 | 21429 | 46429 | 71429 | 96429 |
| 25 | 22321 | 47321 | 72321 | 97321 |
| 26 | 23214 | 48214 | 73214 | 98214 |
| 27 | 24107 | 49107 | 74107 | 99107 |
|  | $1 / 2$ lb. | $=0.00446$ cwt. |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

TABLE Conversion of ozs. 5 to decimals
$1 \mathrm{oz} .=0.062500 \mathrm{lb}$.

| oz. | lb. | oz. | lb. |
| :---: | :---: | :---: | :---: |
|  |  | 8 | 0.500000 |
| $1 / 4$ | 0.015625 | $81 / 4$ | 515625 |
| $1 / 2$ | 031250 | 81/2 | 531250 |
| $3 / 4$ | 046875 | $83 / 4$ | 546875 |
| 1 | 062500 | 9 | 562500 |
| $11 / 4$ | 078125 | 91/4 | 578125 |
| 11/2 | 093750 | 91/2 | 593750 |
| $13 / 4$ | 109375 | 93/4 | 609375 |
| 2 | 125000 | 10 | 625000 |
| $21 / 4$ | 140625 | 101/4 | 640625 |
| 21/2 | 156250 | 101/2 | 656250 |
| $2^{3 / 4}$ | 171875 | 103/4 | 671875 |
| 3 | 187500 | 11 | 687500 |
| $31 / 4$ | 203125 | 111/4 | 703125 |
| $31 / 2$ | 218750 | 111/2 | 718750 |
| $33 / 4$ | 234375 | 113/4 | 734375 |
| 4 | 250000 | 12 | 750000 |
| $41 / 4$ | 265625 | 121/4 | 765625 |
| $41 / 2$ | 281250 | 121/2 | 781250 |
| $4^{3 / 4}$ | 296875 | 123/4 | 796875 |
| 5 | 312500 | 13 | 812500 |
| $51 / 4$ | 328125 | $13^{1 / 4}$ | 828125 |
| 51/2 | 343750 | $13^{1 / 2}$ | 843750 |
| 53/4 | 359375 | 133/4 | 859375 |
| 6 | 375000 | 14 | 875000 |
| 61/4 | 390625 | 141/4 | 890625 |
| $61 / 2$ | 406250 | 141/2 | 906250 |
| $6^{3 / 4}$ | 421875 | 143/4 | 921875 |
| 7 | 437500 | 15 | 937500 |
| $71 / 4$ | 453125 | 151/4 | 953125 |
| 71/2 | 468750 | 151/2 | 968750 |
| $73 / 4$ | 484375 | 153/4 | 984375 |

TABLE Conversion of common fractions 6 to decimal fractions
a) 4 ths, 8 ths, 16 ths, 32 nds

b) 6 ths, 12 ths

| $1 / 6$ | $1 / 12$ |  |
| :---: | ---: | ---: |
|  | 1 | 0.08333 |
| 1 | 2 | 16667 |
|  | 3 | 25000 |
| 2 | 4 | 33333 |
|  | 5 | 41667 |
| 3 | 6 | 50000 |
|  | 7 | 58333 |
| 4 | 8 | 66667 |
|  | 9 | 75000 |
| 5 | 10 | 83333 |
|  | 11 | 91667 |

c) 30 th

| $1 / 30$ |  |
| ---: | ---: |
| 1 | 0.03333 |
| 2 | 6667 |
| 3 | 10000 |
| 4 | 3333 |
| 5 | 6667 |
| 6 | 20000 |
| 7 | 3333 |
| 8 | 6667 |
| 9 | 30000 |
| 10 | 3333 |
| 11 | 6667 |
| 12 | 40000 |
| 13 | 3333 |
| 14 | 6667 |
| 15 | 50000 |
| 16 | 3333 |
| 17 | 6667 |
| 18 | 60000 |
| 19 | 3333 |
| 20 | 6667 |
| 21 | 70000 |
| 22 | 3333 |
| 23 | 6667 |
| 24 | 80000 |
| 25 | 3333 |
| 26 | 6667 |
| 27 | 90000 |
| 28 | 3333 |
| 29 | 6667 |
|  |  |
|  |  |

1 year $=360$ days

| $\%$ | 0 | $\mid$ |  |  |
| ---: | ---: | ---: | ---: | ---: |
| $1 / 4$ | $1 / 2$ | $3 / 4$ |  |  |
| 0 | 0.0000000000 | 0.0000069444 | 0.0000138889 | 0.0000208333 |
| 1 | 0277778 | 0347222 | 0416667 | 0486111 |
| 2 | 0555555 | 0625000 | 0694444 | 0763889 |
| 3 | 0833333 | 0902778 | 0972222 | 1041667 |
| 4 | 1111111 | 1180556 | 1250000 | 1319444 |
| 5 | 1388889 | 1458333 | 1527778 | 1597222 |
| 6 | 1666667 | 1736111 | 1805556 | 1875000 |
| 7 | 1944444 | 2013889 | 2083333 | 2152778 |
| 8 | 2222222 | 2291667 | 2361111 | 2430556 |
| 9 | 2500000 | 2569444 | 2638889 | 2708333 |
| 10 | 2777778 | 2847222 | 2916667 | 2986111 |
| 11 | 3055556 | 3125000 | 3194444 | 3263889 |
| 12 | 3333333 | 3402778 | 3472222 | 3541667 |
| 13 | 3611111 | 3680556 | 3750000 | 3819444 |
| 14 | 3888889 | 3958333 | 4027778 | 4097222 |
| 15 | 4166667 | 4236111 | 4305556 | 4375000 |

TABLE Table of Interest Divisors
1 year $=360$ days

| $\%$ | 0 | $1 / 4$ | $1 / 2$ | $3 / 4$ |
| ---: | ---: | ---: | ---: | ---: |
| 0 |  | 144000.000 | 72000.000 | 48000.000 |
| 1 | 36000.000 | 28800.000 | 24000.000 | 20571.429 |
| 2 | 18000.000 | 16000.000 | 14400.000 | 13090.909 |
| 3 | 12.000 .000 | 11076.923 | 10285.714 | 9600.000 |
| 4 | 9000.000 | 8470.588 | 8000.000 | 7578.947 |
| 5 | 7200.000 | 6857.143 | 6545.455 | 6260.870 |
| 6 | 6000.000 | 5760.000 | 5538.462 | 5333.333 |
| 7 | 5142.857 | 4965.517 | 4800.000 | 4645.161 |
| 8 | 4500.000 | 4363.636 | 4235.294 | 4114.286 |
| 9 | 4000.000 | 3891.892 | 3789.474 | 3692.308 |
| 10 | 3600.000 | 3512.195 | 3428.571 | 3348.837 |
| 11 | 3272.727 | 3200.000 | 3130.435 | 3063.830 |
| 12 | 3000.000 | 2938.776 | 2880.000 | 2823.529 |
| 13 | 2769.231 | 2716.981 | 2666.667 | 2618.182 |
| 14 | 2571.429 | 2526.316 | 2482.759 | 2440.678 |
| 15 | 2400.000 | 2360.656 | 2322.581 | 2285.714 |

TABLE Table of Squares, correct to the nearest fourth figure. The first three figures of the square root can be read from the table, and the fourth interpolated. Then by dividing, the desired root is secured in 7 or 8 figures.

| $\sqrt{ }$ | . 0 | . 1 | . 2 | . 3 | . 4 | . 5 | . 6 | . 7 | . 8 | . 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 10 | 100.0 | 102.0 | 104.0 | 106.1 | 108.2 | 110.3 | 112.4 | 114.5 | 116.6 | 118.8 |
| 11 | 121.0 | 123.2 | 125.4 | 127.7 | 130.0 | 132.3 | 134.6 | 136.9 | 139.2 | 141.6 |
| 12 | 144.0 | 146.4 | 148.8 | 151.3 | 153.8 | 156.3 | 158.8 | 161.3 | 163.8 | 166.4 |
| 13 | 169.0 | 171.6 | 174.2 | 176.9 | 179.6 | 182.3 | 185.0 | 187.7 | 190.4 | 193.2 |
| 14 | 196.0 | 198.8 | 201.6 | 204.5 | 207.4 | 210.3 | 213.2 | 216.1 | 219.0 | 222.0 |
| 15 | 225.0 | 228.0 | 231.0 | 234.1 | 237.2 | 240.3 | 243.4 | 246.5 | 249.6 | 252.8 |
| 16 | 256.0 | 259.2 | 262.4 | 265.7 | 269.0 | 272.3 | 275.6 | 278.9 | 282.2 | 285.6 |
| 17 | 289.0 | 292.4 | 295.8 | 299.3 | 302.8 | 306.3 | 309.8 | 313.3 | 316.8 | 320.4 |
| 18 | 324.0 | 327.6 | 331.2 | 334.9 | 338.6 | 342.3 | 346.0 | 349.7 | 353.4 | 357.2 |
| 19 | 361.0 | 364.8 | 368.6 | 372.5 | 376.4 | 380.3 | 384.2 | 388.1 | 392.0 | 396.0 |
| 20 | 400.0 | 404.0 | 408.0 | 412.1 | 416.2 | 420.3 | 424.4 | 428.5 | 432.6 | 436.8 |
| 21 | 441.0 | 445.2 | 449.4 | 453.7 | 458.0 | 462.3 | 466.6 | 470.9 | 475.2 | 479.6 |
| 22 | 484.0 | 488.4 | 492.8 | 497.3 | 501.8 | 506.3 | 510.8 | 515.3 | 519.8 | 524.4 |
| 23 | 529.0 | 533.6 | 538.2 | 542.9 | 547.6 | 552.3 | 557.0 | 561.7 | 566.4 | 571.2 |
| 24 | 576.0 | 580.8 | 585.6 | 590.5 | 595.4 | 600.3 | 605.2 | 610.1 | 615.0 | 620.0 |
| 25 | 625.0 | 630.0 | 635.0 | 640.1 | 645.2 | 650.3 | 655.4 | 660.5 | 665.6 | 670.8 |
| 26 | 676.0 | 681.2 | 686.4 | 691.7 | 697.0 | 702.3 | 707.6 | 712.9 | 718.2 | 723.6 |
| 27 | 729.0 | 734.4 | 739.8 | 745.3 | 750.8 | 756.3 | 761.8 | 767.3 | 772.8 | 778.4 |
| 28 | 784.0 | 789.6 | 795.2 | 800.9 | 806.6 | 812.3 | 818.0 | 823.7 | 829.4 | 835.2 |
| 29 | 841.0 | 846.8 | 852.6 | 858.5 | 864.4 | 870.3 | 876.2 | 882.1 | 888.0 | 894.0 |
| 30 | 900.0 | 906.0 | 912.0 | 918.1 | 924.2 | 930.3 | 936.4 | 942.5 | 948.6 | 954.8 |
| 31 | 961.0 | 967.2 | 973.4 | 979.7 | 986.0 | 992.3 | 998.6 | 1005 | 1011 | 1018 |
| 32 | 1024 | 1030 | 1037 | 1043 | 1050 | 1056 | 1063 | 1069 | 1076 | 1082 |
| 33 | 1089 | 1096 | 1102 | 1109 | 1116 | 1122 | 1129 | 1136 | 1142 | 1149 |
| 34 | 1156 | 1163 | 1170 | 1176 | 1183 | 1190 | 1197 | 1204 | 1211 | 1218 |
| 35 | 1225 | 1232 | 1239 | 1246 | 1253 | 1260 | 1267 | 1274 | 1282 | 1289 |
| 36 | 1296 | 1303 | 1310 | 1318 | 1325 | 1332 | 1340 | 1347 | 1354 | 1362 |
| 37 | 1369 | 1376 | 1384 | 1391 | 1399 | 1406 | 1414 | 1421 | 1429 | 1436 |
| 38 | 1444 | 1452 | 1459 | 1467 | 1475 | 1482 | 1490 | 1498 | 1505 | 1513 |
| 39 | 1521 | 1529 | 1537 | 1544 | 1552 | 1560 | 1568 | 1576 | 1584 | 1592 |
| 40 | 1600 | 1608 | 1616 | 1624 | 1632 | 1640 | 1648 | 1656 | 1665 | 1673 |
| 41 | 1681 | 1689 | 1697 | 1706 | 1714 | 1722 | 1731 | 1739 | 1747 | 1756 |
| 42 | 1764 | 1772 | 1781 | 1789 | 1798 | 1806 | 1815 | 1823 | 1832 | 1840 |
| 43 | 1849 | 1858 | 1866 | 1875 | 1884 | 1892 | 1901 | 1910 | 1918 | 1927 |
| 44 | 1936 | 1945 | 1954 | 1962 | 1971 | 1980 | 1989 | 1998 | 2007 | 2016 |
| 45 | 2025 | 2034 | 2043 | 2052 | 2061 | 2070 | 2079 | 2088 | 2098 | 2107 |
| 46 | 2116 | 2125 | 2134 | 2144 | 2153 | 2162 | 2172 | 2181 | 2190 | 2200 |
| 47 | 2209 | 2218 | 2228 | 2237 | 2247 | 2256 | 2266 | 2275 | 2285 | 2294 |
| 48 | 2304 | 2314 | 2323 | 2333 | 2343 | 2352 | 2362 | 2372 | 2381 | 2391 |
| 49 | 2401 | 2411 | 2421 | 2430 | 2440 | 2450 | 2460 | 2470 | 2480 | 2490 |

Table of Squares (Continued from p. 47)

| $\sqrt{ }$ | . 0 | .1 | . 2 | . 3 | . 4 | . 5 | . 6 | . 7 | . 8 | 9. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 50 | 2500 | 2510 | 2520 | 2530 | 2540 | 2550 | 2560 | 2570 | 2581 | 2591 |
| 51 | 2601 | 2611 | 2621 | 2632 | 2642 | 2652 | 2663 | 2673 | 2683 | 2694 |
| 52 | 2704 | 2714 | 2725 | 2735 | 2746 | 2756 | 2767 | 2777 | 2788 | 2798 |
| 53 | 2809 | 2820 | 2830 | 2841 | 2852 | 2862 | 2873 | 2884 | 2894 | 2905 |
| 54 | 2916 | 2927 | 2938 | 2948 | 2959 | 2970 | 2981 | 2992 | 3003 | 3014 |
| 55 | 3025 | 3036 | 3047 | 3058 | 3069 | 3080 | 3091 | 3102 | 3114 | 3125 |
| 56 | 3136 | 3147 | 3158 | 3170 | 3181 | 3192 | 3204 | 3215 | 3226 | 3238 |
| 57 | 3249 | 3260 | 3272 | 3283 | 3295 | 3306 | 3318 | 3329 | 3341 | 3352 |
| 58 | 3364 | 3376 | 3387 | 3399 | 3411 | 3422 | 3434 | 3446 | 3457 | 3469 |
| 59 | 3481 | 3493 | 3505 | 3516 | 3528 | 3540 | 3552 | 3564 | 3576 | 3588 |
| 60 | 3600 | 3612 | 3624 | 3636 | 3648 | 3660 | 3672 | 3684 | 3697 | 3709 |
| 61 | 3721 | 3733 | 3745 | 3758 | 3770 | 3782 | 3795 | 3807 | 3819 | 3832 |
| 62 | 3844 | 3856 | 3869 | 3881 | 3894 | 3906 | 3919 | 3931 | 3944 | 3957 |
| 63 | 3969 | 3982 | 3994 | 4007 | 4020 | 4032 | 4045 | 4058 | 4070 | 4083 |
| 64 | 4096 | 4109 | 4122 | 4134 | 4147 | 4160 | 4173 | 4186 | 4199 | 4212 |
| 65 | 4225 | 4238 | 4251 | 4264 | 4277 | 4290 | 4303 | 4316 | 4330 | 4343 |
| 66 | 4356 | 4369 | 4382 | 4396 | 4409 | 4422 | 4436 | 4449 | 4462 | 4476 |
| 67 | 4489 | 4502 | 4516 | 4529 | 4543 | 4556 | 4570 | 4583 | 4597 | 4610 |
| 68 | 4624 | 4638 | 4651 | 4665 | 4679 | 4692 | 4706 | 4720 | 4733 | 4747 |
| 69 | 4761 | 4775 | 4789 | 4802 | 4816 | 4830 | 4844 | 4858 | 4872 | 4886 |
| 70 | 4900 | 49 | 4928 | 4942 | 4956 | 4970 | 4984 | 4998 | 5013 | 5027 |
| 71 | 5041 | 5055 | 5069 | 5084 | 5098 | 5112 | 5127 | 5141 | 5155 | 5170 |
| 72 | 5184 | 5198 | 5213 | 5227 | 5242 | 5256 | 5271 | 5285 | 5300 | 5314 |
| 73 | 5329 | 5344 | 5358 | 5373 | 5388 | 5402 | 5417 | 5432 | 5446 | 5461 |
| 74 | 5476 | 5491 | 5506 | 5520 | 5535 | 5550 | 5565 | 5580 | 5595 | 5610 |
| 75 | 5625 | 5640 | 5655 | 5670 | 5685 | 5700 | 5715 | 5730 | 5746 | 5761 |
| 76 | 5776 | 5791 | 5806 | 5822 | 5837 | 5852 | 5868 | 5883 | 5898 | 5914 |
| 77 | 5929 | 5944 | 5960 | 5975 | 5991 | 6006 | 6022 | 6037 | 6053 | 6068 |
| 78 | 6084 | 6100 | 6115 | 6131 | 6147 | 6162 | 6178 | 6194 | 6209 | 6225 |
| 79 | 6241 | 6257 | 6273 | 6288 | 6304 | 6320 | 6336 | 6352 | 6368 | 6384 |
| 80 | 6400 | 6416 | 6432 | 6448 | 6464 | 6480 | 6496 | 6512 | 6529 | 6545 |
| 81 | 6561 | 6577 | 6593 | 6610 | 6626 | 6642 | 6659 | 6675 | 6691 | 6708 |
| 82 | 6724 | 6740 | 6757 | 6773 | 6790 | 6806 | 6823 | 6839 | 6856 | 6872 |
| 83 | 6889 | 6906 | 6922 | 6939 | 6956 | 6972 | 6989 | 7006 | 7022 | 7039 |
| 84 | 7056 | 7073 | 7090 | 7106 | 7123 | 7140 | 7157 | 7174 | 7191 | 7208 |
| 85 | 7225 | 7242 | 7259 | 7276 | 7293 | 7310 | 7327 | 7344 | 7362 | 7379 |
| 86 | 7396 | 7413 | 7430 | 7448 | 7465 | 7482 | 7500 | 7517 | 7534 | 7552 |
| 87 | 7569 | 7586 | 7604 | 7621 | 7639 | 7656 | 7674 | 7691 | 7709 | 7726 |
| 88 | 7744 | 7762 | 7779 | 7797 | 7815 | 7832 | 7850 | 7868 | 7885 | 7903 |
| 89 | 7921 | 7939 | 7957 | 7974 | 7992 | 8010 | 8028 | 8046 | 8064 | 8082 |
| 90 | 8100 | 8118 | 8136 | 8154 | 8172 | 8190 | 8208 | 8226 | 8245 | 8263 |
| 91 | 8281 | 8299 | 8317 | 8336 | 8354 | 8372 | 8391 | 8409 | 8427 | 8446 |
| 92 | 8464 | 8482 | 8501 | 8519 | 8538 | 8556 | 8575 | 8593 | 8612 | 8630 |
| 93 | 8649 | 8668 | 8686 | 8705 | 8724 | 8742 | 8761 | 8780 | 8798 | 8817 |
| 94 | 8836 | 8855 | 8874 | 8892 | 8911 | 8930 | 8949 | 8968 | 8987 | 9006 |
| 95 | 9025 | 9044 | 9063 | 9082 | 9101 | 9120 | 9139 | 9158 | 9178 | 9197 |
| 96 | 9216 | 9235 | 9254 | 9274 | 9293 | 9312 | 9332 | 9351 | 9370 | 9390 |
| 97 | 9409 | 9428 | 9448 | 9467 | 9487 | 9506 | 9526 | 9545 | 9565 | 9584 |
| 98 | 9604 | 9624 | 9643 | 9663 | 9683 | 9702 | 9722 | 9742 | 9761 | 9781 |
| 99 | 9801 | 9821 | 9841 | 9860 | 9880 | 9900 | 9920 | 9940 | 9960 | 9980 |


| TABLE FOR CONVERSION <br> Metric system to British measures, and vice versa In each case multiply by the factor given |  |  |  |
| :---: | :---: | :---: | :---: |
| LENGTH |  |  |  |
| Millimetres to inches Centimetres to inches Metres to feet Metres to yards Kilometres to yards Kilometres to miles | $\begin{array}{r} 0.039370 \\ 0.393701 \\ 3.280399 \\ 1.093614 \\ 1093.614500 \\ 0.621372 \end{array}$ | Inches to millimetres <br> Inches to centimetres <br> Feet to metres <br> Yards to metres <br> Yards to kilometres <br> Miles to kilometres | 25.39998 2.539998 0.304799 0.914399 0.00091 1.609342 |
| AREA |  |  |  |
| Square centimetres to square inches <br> Square metres to square feet <br> Square metres to square yards <br> Square kilometres to square miles <br> Hectares to acres $\begin{aligned} x= & \text { Ratio of circumfe } \\ & \text { diameter }=3.1415 \end{aligned}$ | 0.15500 <br> 10.76387 <br> 1.19599 <br> 0.38610 <br> 2.47104 <br> erence to 593654 | Square inches to square centimetres <br> Square feet to square metres <br> Square yards to square metres Square miles to square kilometres Acres to hectares $\begin{aligned} 1 / \pi= & \text { Ratio of diamet } \\ & \text { circumference }= \end{aligned}$ | 6.45159 0.09290 0.83613 2.58998 0.404684 to 0.318309886 |
| VOLUME |  |  |  |
| Cubic centimetres to cubic inches <br> Cubic metres to cubic feet <br> Cubic metres to cubic yards | $\begin{gathered} 0.06102 \\ 35.310735 \\ 1.30794 \end{gathered}$ | Cubic inches to cubic centimetres Cubic feet to cubic metres Cubic yards to cubic metres | $\begin{array}{r} 16.38716 \\ 0.02832 \\ 0.76456 \end{array}$ |
| CAPACITY <br> (Liquid Measures) |  |  |  |
| Litres to pints <br> Litres to U.S. pints <br> Litres to quarts <br> Litres to U.S. quarts <br> Litres to gallons <br> Litres to U.S. gallons <br> Hectolitres to gallons | $\begin{gathered} 1.760718 \\ 2.113628 \\ 0.880359 \\ 1.0567 \\ 0.220089 \\ 0.2642 \\ 22.007043 \end{gathered}$ | Pints to litres U.S. pints to litres Quarts to litres U.S. quarts to litres Gallons to litres U.S. gallons to litres Gallons to hectolitres | $\begin{aligned} & 0.56795 \\ & 0.47312 \\ & 1.13590 \\ & 0.9463 \\ & 4.54360 \\ & 3.7850 \\ & 0.04544 \end{aligned}$ |
| WEIGHT |  |  |  |
| Grams to grains <br> Grams to ounces <br> Grams to pounds <br> Kilograms to pounds <br> Kilograms to cwts. <br> Kilograms to long tons <br> Kilograms to short tons | $\begin{array}{r} 15.432337 \\ 0.035274 \\ 0.002205 \\ 2.204624 \\ 0.019684 \\ \text { s } \\ \hline \end{array}$ | Grains to grams <br> Ounces to grams <br> Pounds to grams <br> Pounds to kilograms <br> Cwts. to kilograms <br> Long tons to kilograms <br> Short tons to kilogram | $\begin{array}{r} 0.064799 \\ 28.349530 \\ 453.992430 \\ 0.453592 \\ 50.802350 \\ 1016.04700 \\ \mathrm{~s} 907.18400 \end{array}$ |

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