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



COPYRIGHT, 1947

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.

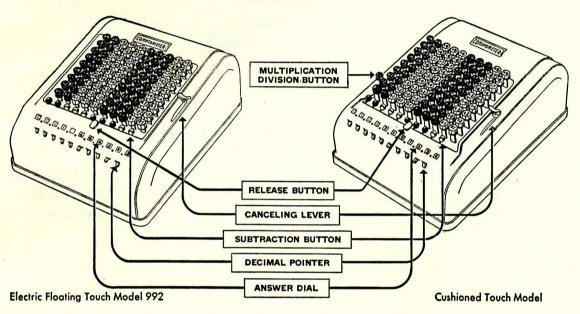
INDEX OF MATERIAL

I	age
Introduction	. 3
Description of Comptometer	. 5
Touch Method of Addition	. 6
Two Figure Addition	
Controlled-Key	. 8
Three Figure Addition	
First Time Accuracy	. 11
Three Figure Addition	. 11
Expense Sheet	
Four Figure Addition	
Five Figure Addition	
Multiplication	. 17
Multiplication of Decimals	. 18
Large Decimal Multiplications	. 18
Three Factor Multiplication	. 19
Permanent Decimal Multiplication	. 19
Accumulative Multiplication Using Permanent Decimal	. 20
Periodic Inventory	
Subtraction	
Touch Subtraction	
Division	
Division Short Cut	
Reciprocal Division	
Application of Courtesy Course of Instruction	
Reciprocal Table	
Decimal Equivalents of Fractions	
Gross Table	

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				
45 55	53	24	43	64	26	35				
54	25	25	36	23	82	92				
43	24	35	42	72	48	25				
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 incompleted key-stroke error. Give each key a full stroke.

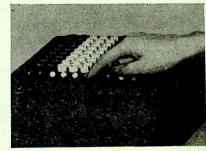
No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10
89	72	75	29	88	42	28	56	25	82
73	34	83	83	96	51	31	48	20	12
35	68	96	45	30	32	40	17	34	96
98	75	29	75	24	98	64	90	75	70
54	93	84	90	21	41	98	17	34	34
23	86	63	45	75	42	35	74	75	22
48	34	84	96	34	63	13	64	24	96
73	21	26	84	96	96	70	24	31	34
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
1/77	1046	7.1	-,	-		1038	959	914	851
= 11	1010	1217	1065	1151	1151	10 24	15/	101	0 - 1

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
095	_		_	_	_	_	_	-	-
12 9									

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 3D11 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.

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.

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.

.16

2.13

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
				-					1 3 C 15 7

posts									
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
7			-	-	-	-	4-1/ 		

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
							Committee Commit		10

6.46

.40

3.23

8.91

4.07

1.66

5.48

3.60

		Add	ition	Exercis	ses —	Conti	nued		
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
The second second				The state of the s					

EXPENSE SHEET

To SMITH & TAYLOR MFG. CO. Chicago, Illinois

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

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.

.81

4.18

.74

7.77

.63

.59

7.11

4.11

.57

6.16

6.65

2.01

Addition Exercises										
No. 1	No. 2	No. 3	No. 4	No. 5						
\$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						
		10 TH 6 P								
No. 6	No. 7	No. 8	No. 9	No. 10						
\$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						
	in the									
No. 11	No. 12	No. 13	No. 14	No. 15						
\$ 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						
The state of the state of the		A TANK A STATE OF THE PARTY OF	The second secon							

A		•			4		
Δ	1+	ion	Lv	OF	0	C	00
7				CI	U	3	<u> </u>

	, , , ,	Adilloll Excic	1303	
No. 1	No. 2	No. 3	No. 4	No. 5
\$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
22.91	75.00	10.09	20.79	20.30
No. 6	No. 7	No. 8	No. 9	No. 10
\$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
		.89	31.66	25.32
.85	24.65			
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
7.09	3.40	60.70	7.30	11.07

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
		N. 0	N. O	N. 10
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	768.50 752.36	375.38 629.55	658.34
480.79	768.31			928.65
.50	480.79	8.62	293.74 911.23	455.46
15.49	768.29	952.20		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 5×5 is 25. The same result is obtained by adding 5 + 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.	teaat .99	26.	78 bu.	applesat \$4.45
2.	125 lb.	cocoaat .68	27.	750 lb.	coffeeat .88
3.	123 lb.	teaat .93	28.	129 lb.	coffeeat .67
4.	98 lb.	candyat .68	29.	128 bbl.	flourat \$9.45
5.	782 lb.	chocolateat \$1.38	30.	98 boxes	farina
6.	132 boxes	currantsat .73	31.	49 lb.	raisins
7.	129 bbl.	applesat \$3.50	32.	87 boxes	saltat .19
8.	308 cans	cornat .38		125 cans	peasat .34
9.	178 bu.	pearsat \$1.60	34.	156 bu.	applesat \$3.72
10.	129 bu.	peachesat \$1.75		229 bu.	onionsat \$1.80
11.	49 bbl.	flour at\$12.45		78 bbl.	applesat \$3.78
12.	73 lb.	coffeeat .62	37.	793 bu.	potatoesat \$2.25
13.	643 lb.	tapiocaat .87	38.	29 lb.	teaat .72
14.	29 lb.	teaat .63	39.	240 doz.	eggsat .89
15.	925 lb.	sugarat .10	40.	123 lb.	cocoaat .69
16.	450 lb.	coffeeat .99	41.	236 lb.	beefat .96
17.	95 gal.	vinegarat .77		The state of the s	teaat .52
18.	573 lb.	raisinsat .46	43.		wheatat \$2.26
19.	82 gal.	molassesat .88			knivesat \$3.43
20.	723 pcs.	ornamentsat \$1.29	45.	543 pcs.	spoonsat \$1.29
21.	293 lb.	coffeeat .82	46.	158 lb.	coffeeat .99
22.	78 lb.	teaat .93	47.	123 lb.	teaat .83
23.	726 bu.	oatsat \$2.56	48.	5000 lb.	teaat .42
24.	823 doz.	candlesat \$1.39		726 lb.	teaat .69
25.	78 cans	cornat .44	50.	128 cans	pearsat .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	No. 3	No. 5	No. 7
$345 \times 289 \times .56$	$6452 \times 344 \times .66$	$645 \times 4456 \times .28$	75 x 6489 x 567
No. 2	No. 4	No.6	No. 8
$789 \times 88 \times 5.46$	$33 \times 875 \times 4.58$	389 x 673 x 438	372 x 44 x 8879

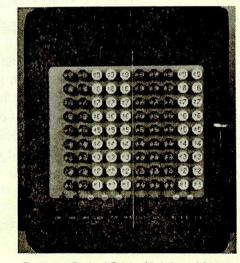
NOTE: Point off as many places from the right as the sum of the decimals in the three factors.

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	eacl	1	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@		.341/2
1481/4 (148.25)	yards@		$.06\frac{1}{4}$
Accumulated Pr	oduct	.\$2	0.90

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 48¾, two columns for 236¾, etc.

Example No. 1

1½ (1.125) yards	0 \$.48
12½ (12.25) yards		.643/4
67 yards@	0	.50
63/8 (6.375) yards	D.	1.23
Accumulated total	\$	49.81

Example No. 2

163/3 (16.667)	yards@	\$.341/2
172	yards@		$.06\frac{1}{2}$
251/4 (25.25)	yards@		1.89
256	yards@		.19
Accumulate	d total	.\$1	13.29

ACCUMULATION

1.	48 at \$	80.56	6.	48 at	6.50	
2.	48½ at	.36	7.	56 at	.49	
3.	$98\frac{1}{2}$ at	.451/4	8.	25 at	.48	
4.	481/4 at	$.36\frac{1}{2}$	9.	36 at	.54	
5.	253/4 at	.98	10.	65 at	.48	
		Para Barragalia				

Answer.....

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

Quantity	Description	Price	Extension	Total
11 lb. 55 lb. 25 lb. 14 lb. 25 lb. 55 lb. 89 lb. 15 lb. 24 lb. 66 lb.	Pecans Sugar Crackers Cocoa Coffee Tea Candy Mustard Tapioca Raisins	@ \$2.55 @ .09½ @ .28½ @ .63 @ .89 @ .95 @ .44½ @ .68 @ .37¼ @ .44		

Accumulation

Extend and prove by accumulation:

Quantity	Description		Price	Extens	ion		Total
66 Pr.	Boys' Hose	@	\$.25			The T	
83 Pr.	Silk Hose	@	.79				
12 Dz.	Linen Handkerchiefs	@	2.76		Year.		
15 Dz.	Linen Handkerchiefs		3.30			P. And Co.	
12 Bolts	Lace	(a)	2.10	- H		-	
24 Yd.	Silk	@	1.69				PER LA PRINCE
75 Yd.	Silk	@	2.21		1		T-ES BANKA
14 Yd.	Velvet	@	2.19				美国新疆
24 Yd.	Velvet	@	2.75			N. Articles	
80 Pc.	Ribbon	(a)	1.10			distant.	n and a second

Accumulate each of the following:

ccumi	nate each of the following.	
2.	2,746 lb. Meat at \$12.50 per Cwt. 4,264 lb. Meat at 35.00 per Cwt. 434 lb. Meat at 18.00 per Cwt. 546 lb. Meat at 8.85 per Cwt. 9,964 lb. Meat at 7.22 per Cwt.	6. 793 lbs. at \$.08½ lb. 13.4 lbs. at .11½ lb. 746 lbs. at .16½ lb. 459 lbs. at .18 lb. 608 lbs. at .09¼ lb.
3.	2,970 ft. Lumber at \$14.50 per M 2,322 ft. Lumber at 24.00 per M 12,642 ft. Lumber at 43.35 per M 5,642 ft. Lumber at 18.80 per M 646 ft. Lumber at 55.00 per M	7. 1248 lbs. at \$.07½ lb. 792 lbs. at .12¼ lb. 1344 lbs. at .16½ lb. 695 lbs. at .15¾ lb. 78 lbs. at .16 lb.
4.	2,936 lb. at \$14.50 per C 7,896 lb. at 9.50 per M 1,741 lb. at 62.40 per M 5,765 lb. at 9.23 per Cwt. 3,625 lb. at 10.50 per Cwt.	8. 145½ at \$.35½ per C. 2108 at .55½ per M. 46¾ at 3.75 per C. 155½ at 7.75 per C. 4484 at 5.75½ per M.
5.	7,522 at \$9.75 per C 345 at 6.91 per M 2,345 at 1.50 per C 3,392 at 3.65 per M 4,776 at 3.50 per Cwt.	9. 16½ yd. at \$1.75 a yd. 205 yd. at .39 a yd. 12½ yd. at .09¾ a yd. 77¼ yd. at 1.05½ a yd. 7¾ yd. at .07¾ a yd. 7¾ yd. at .07¾ 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	110	\$.59	
Alundum Wheels	5	ea.	1.24		1.45	. 2
13/4" Standard Steel	12	lb.	.16		.25	7
7/8" Standard Steel	26	lb.	.16		.25	9-1
Misc. Bronze	81	lb.	.55		.60	Lo de la
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.		.47		.59	LICE Y
Cotter Pins	34 Doz.		.99		1.24	
Thumb Screws	25 Doz.		1.30		1.50	
Thumb Screws	18 Doz.	C	1.30		1.65	
Thumb Screws	11 Doz.		1.60		1.95	91
Thumb Screws	9½ Doz.	C	1.45		1.90	
Washers	53/4	lb.	.074		.12	
Washers	$4\frac{1}{2}$	lb.	.075		.13	
Washers	101/2	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)	11/2	gal.	1.65		2.00	
Turpentine	5½ 1¼ 3	gal.	.70		1.10	
Sheet Rubber Packing	11/4	yd.	1.25		1.65	
Canvas for Steam Tables	3	yd.	1.13		1.62	- 64 1
Hydrated Lime (100 lbs. to bag)	450	bag	.40	1000	.65	
14 2						

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.

1.	'4.36 Add large figures	2. '8.34 Add large figure	es
	1.25 Small figures 124	.68 Small figures 06	57
	3.11	7.66	
3.	'21.43 Add large figures	4. 1'70.36 Add large figure	es
	6.42 Small figures 0641	.85 Small figures 00	84
	15.01	169.51	
5.	'65.23 Add large figures	6. '6.42 Add large figure	es
	31.00 Small figures 30**	1.93 Small figures 1*	2
	34.23	4.49	
7.	'15.60 Add large figures	8. '48.50 Add large figure	es
	8.83 Small figures 0882	9.60 Small figures 0*	*5*
	6.77	38.90	

^{*}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	ALL ALM LINES	8.25	The state of the s
	129.54	100.20		30.15	11-11-11-11-11-11-11-11-11-11-11-11-11-
4. 5.	643.29	329.64	4	50.29	
6.	546.33	442.25		36.25	
6. 7.	92.20	75.80		20.20	
8.	305.00	280.25	The state of the state of	35.25	1000
9.	425.25	592.15		12.15	
10.	92.00	60.25	and the second	5.65	
11.	156.49	101.30	and anti-drags	14.65	
12.	293.25	128.62	100	22.56	
13.	78.46	80.20		6.60	Carrier To
14.	225.40	240.25		15.75	
15.	190.55	98.25	7	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

√545.67 (Use large figures) 0 3.2 (Use small figures) 452.37

One less on last figure of value.

Touch Subtraction

√545.67 (Use large figures) 906.7 (Use large figures) 452.37

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	. 1
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

plication of Permanent Decimal Multiplication and Subtraction

					THE REAL PROPERTY.							Maria de la companya			
CLOCK		HOURLY			(,			1878	TOTAL			DEDUCTIONS		NET AMOUNT
NO.	NAME	RATE			N	n	4	n	HOURS	EARNINGS	PENSION	PAYROLL	SUPPLIES	TOTAL DEDUCTIONS	TO BE PAID
100	1		HR.	8	8	8	8	8			10		27.0		
201	Ed. Franklin	275	AMT.								07.		4.13		
000		C	HR.	8	9	8	8	8		•	a.	00 8			
200	J. Winters		AMT.								24.	0.00			
000		C	HR.	1	8	8	2	4			00				
503	Geo. Conway	200	AMT.								04.				
1			HR.	8	8	8	8	8			17		210		
504	r. Gray	2T2	AMT.	村村							77.		61.2		
200		,	HR.	8	8	8	8	8			מכ		1 26		
202	н. Бакег	40	AMT.						101		C. 2.		1.33		
000		10,	HR.	4	4	4	4	4			נו	000			
200	M. Lange	402	AMT.	100 A	- 20						CT.	2.00		THE REAL PROPERTY.	
100		0	HR.	4	4	8	8	8			9		, טר	, 100	
700	h. Fields	20	AMT.				100				07:		CT.		
000		E C	HR.	8	8	8	8	8			ני		63		
208	А. нагрег	cc	AMT.					THE PARTY OF			C.A.		50.		
00		70	HR.	8	ι	1	8	8	4	1	מ	ren ork	7.2		
506	D. Dusse		AMT.			24	100	SO THE		100	CT.		77		
1		601	HR.	8	8	8	8	8		riali I	00	jain jain			
OTC	E. Smith		AMT.				,			No. of Street, or other	0.4		The state of		
נו	_	471	HR.	8	8	8	8	4			CC	UBL			
110	V. Decker		AMT.			10000					77.	7.30			
0.00	1000	271	HR.	4	8	8	8	9	100		3.5	18 Sec. 1	E 46		
216	L. Andre		AMT.								07.		5.40		
							TOT	TOTALS			13200			20	

COMPTOMETER Instructions

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.

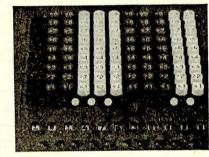
Division on the Comptometer is as simple as any other operation. The underlying principle of division is explained in the following example:

Example: 1477.63 ÷ 133

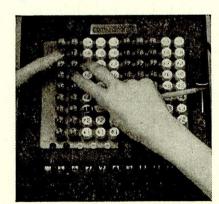
Place 147763 (the dividend) into the left side of the Comptometer using large figures.

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).



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 ÷ 254

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

Locate your dividend decimal position: 8153 | 40.

Establish your answer decimal point position: 8 | 15340.

Hold your divisor 254 (using small-figured 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: $194.25 \div 875$

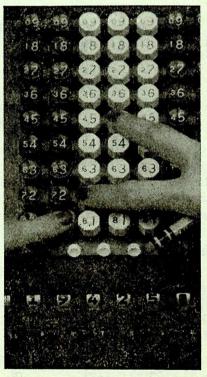
Put 19425 (the dividend) into the Comptometer. Establish dividend decimal point.

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 deicmal pointer 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.

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.

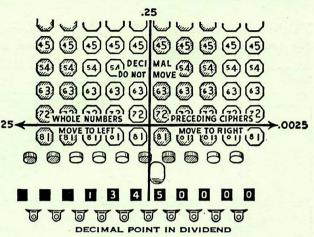


Illustration Showing Direction to Move Decimal Point in Division

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 ÷ 2.4	6.	1221 ÷	22
2. 26686 ÷ 55	7.	5244 ÷	12
3. 272.328 ÷ 84	8.	11154 ÷	26
4. 1958.4 ÷ 51	9.	487.9 ÷	34
5. 65.646 ÷ 6.3	10.	7731 ÷	.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	÷	65.4	6. 8643.5	÷	9.42
2.	86.4	÷	3.24	7. 643.281	÷	.304
3.	.9865	÷	.256	8. 86.435	÷	.864
4.	8643	÷	987	9. 643.52	÷	983
5.	.76435	÷	642	108643	÷	.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.

Dept.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Total	Average Sales
A.	\$98.25	\$101.20	\$75.80	\$64.25	\$88.45	\$125.25		
В.	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	A 31 W	
	78.34	55.74	22.45	78.45	38.25	98.20		
E. 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		1
	224.68	102.46	202.45	198.75	109.10	300.12		
I. 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		14 2 3

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 $\frac{2,782,679}{}$ = .0572 or 5.72%

\$48,672,392

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 divison 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.

 $$66.06 \div 755$ is the same as $$66.06 \times 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 \$.0875.

The weekly sales of five novelty salesmen for the week ending November tenth are recorded below. Find the per cent each man's sales is of the total weekly sales.

		Div. Method	Multiplication Method
J. Jones	\$664	$664 \div 2955 = 22.47\%$	$1 \div 2955 = 338409$, recip.
			$664 \times 338409 = 22.47\%$
A. White	783	$783 \div 2955 = 26.50\%$	$783 \times 338409 = 26.50\%$
F. Gear	592	$592 \div 2955 = 20.03\%$	$592 \times 338409 = 20.03\%$
G. Frey	444	$444 \div 2955 = 15.03\%$	$444 \times 338409 = 15.03\%$
L. Smiley	472	$472 \div 2955 = 15.97\%$	$472 \times 338409 = 15.97\%$
	\$2955	Total 100.00	Total 100.00

Using the reciprocal method of division, find the percentage each amount is to the total. Carry each decimal one or two figures beyond the number of places required in the answer. This enables an adjustment in balancing to 100%.

1.	\$45.75 98.00 64.50	%	2.	\$41.75 7.77 69.00	%	3. \$300 475 960	%
	112.75			78.80		834	
	89.30	- <u></u>		9.60		962	
		100.00			100.00		100.00
		%			%		%
4.	\$24.75 3.33		5.	\$21.05 47.47		6. \$ 76.43 60.01	
	2.22			7.21		9.00	
	7.75			555.00		143.60	
	44.34			32.41		18.96	
		100.00			100.00		100.00

Application of Courtesy Course of Instruction

The Courtesy Course of Instruction has successfully met all requirements in giving you that fundamental knowledge so necessary to you for Comptometer operation. The final step in this course is to help you apply your knowledge of Comptometer operation to the very work and forms from your office.

Bring samples of your daily work with you to the next two sessions so that we may give individual help in the practical application of the Comptometer Course of Instruction.

Ĭ.	100								400	2.50000			600 1.66667		700		800 1.25000		900	
	3	000.000 500.000 333.333 250.000	01 02 03 04	9.90099 9.80392 9.70874 9.61538	01 02 03 04	4.97512 4.95050 4.92611 4.90196	01 02 03 04	3.32226 3.31126 3.30033 3.28947	01 02 03 04	2.49377 2.48756 2.48139 2.47525	01 02 03 04	1.99601 1.99203 1.98807 1.98413	01 02 03	1.66389 1.66113 1.65837 1.65563	01 02	1.42653 1.42450 1.42248 1.42045	01	1.24844 1.24688 1.24533 1.24378	01 02 03 04	1.10988 1.10865 1.10742 1.10619
	5 6 7 8	200.000 166.667 142.857 125.000	05 06 07 08	9.52381 9.43396 9.34579 9.25926	05 05 07 08	4.87805 4.85437 4.83092 4.80769	05 06 07 08	3.27869 3.26797 3.25733 3.24675	05 06 07 08	2.46914 2.46305 2.45700 2.45098	05	1.98020 1.97628 1.97239 1.96850	05 06 07	1.65289 1.65017 1.64745 1.64474	05 06	1.41844 1.41643 1.41443 1.41243	05 06 07	1.24224 1.24069 1.23916 1.23762	05	1.10497 1.10375 1.10254 1.10132
10	10 11 12	111,111 100,000 90,9091 83,3333	09 110 11 12	9.17431 9.09091 9.00901 8.92857	09 210 11 12	4.78469 4.76190 4.73934 4.71698	310 11 12	3.23625 3.22581 3.21543 3.20513	09 410 11 12	2.44499 2.43902 2.43309 2.42718	09 510 11 12	1.96464 1.96078 1.95695 1.95312	610 11	1.64204 1.63934 1.63666 1.63399	710 11	1.41044 1.40845 1.40647 1.40449	810	1.23609 1.23457 1.23305 1.23153	910 11 12	1.10011 1.09899 1.09769 1.09649
	14 15 16	76.9231 71.4286 66.6667 62.5000	13 14 15 16	8.84956 8.77193 8.69565 8.62069	13 14 15 16	4.69484 4.67290 4.65116 4.62963	13 14 15 16	3.19489 3.18471 3.17460 3.16456	13 14 15 16	2.42131 2.41546 2.40964 2.40385	13 14 15 16	1.94932 1.94553 1.94175 1.93798	13 14 15 16	1.63132 1.62866 1.62602 1.62338	13 14	1.40252 1.40056 1.39860 1.39665	13 14	1.23001 1.22850 1.22699 1.22549	13 14 15 16	1.09529 1.09409 1.09290 1.09170
20	18 19 20	58.8235 55.5556 52.6316 50.0000	19		17 18 19 220	4.60829 4.58716 4.56621 4.54545	19 320	3.15457 3.14465 3.13480 3.12500	17 18 19 420	2.39808 2.39234 2.38663 2.38095	17 18 19 520	1.93424 1.93050 1.92678 1.92308	17 18 19 620	1.62075 1.61812 1.61551 1.61290	17 18 19 720	1.39470 1.39276 1.39082 1.38889	17 18 19 820	1.22399 1.22249 1.22100 1.21951	17 18 19	1.09051 1.08932 1.08814
	22 23 24	47.6190 45.4545 43.4783 41.6667	21 22 23 24	8.26446 8.19672 8.13008 8.06452	21 22 23 24	4.52489 4.50450 4.48431 4.46429	21 22 23 24	3.11526 3.10559 3.09598 3.08642	21 22 23 24	2.37530 2.36967 2.36407 2.35849	21 22 23 24	1.91939 1.91571 1.91205 1.90840	23 24	1.61031 1.60772 1.60514 1.60256	24	1.38696 1.38504 1.38313 1.38122	23 24	1.21803 1.21655 1.21507 1.21359	21 22 23 24	1.08578 1.08460 1.08342 1.08225
	26 27 28	40.0000 28.4615 37.0370 35.7143 34.4828	25 26 27 28 29	8.00000 7.93651 7.87402 7.81250 7.75194	25 26 27 28 29	4.44444 4.42478 4.40529 4.38596 4.36681	25 26 27 28 29	3.07692 3.06748 3.05810 3.04878 3.03951	25 26 27 28 29	2.85294 2.34742 2.34192 2.33645 2.33100	25 26 27 28 29	1.90476 1.90114 1.89753 1.89394 1.89036	27 28	1.60000 1.59744 1.59490 1.59236 1.58983	25 26 27 28 29	1.37931 1.37741 1.37552 1.37363 1.37174	25 26 27 28 29	1.21212 1.21065 1.20919 1.20773 1.20627	25 26 27 28 29	1.08108 1.07991 1.07875 1.07759
30	30 31 32 33	33.3333 32.2581 31.2500 30.3030	130 31 32 33	7.69231 7.63359 7.57576 7.51880	230 31 32 33	4.34783 4.32900 4.31034 4.29185	330 31 32 33	3.03030 3.02115 3.01205 3.00300	430 31 32 33	2.32558 2.32019 2.31481 2.30947	530 31 32 33	1.88679 1.88324 1.87970 1.87617	630 31 32 33	1.58730 1.58479 1.58228 1.57978	730 31 32 33	1.36986 1.36799 1.36612 1.36426	830 31 32 33	1.20482 1.20337 1.20192 1.20048	930 31 32 33	1.07527 1.07411 1.07296 1.07181
	35 36 37	29.4118 28.5714 27.7778 27.0270	35 36 37	7.46269 7.40741 7.35294 7.29927	35 35 37	4.27350 4.25532 4.23729 4.21941	34 35 36 37	2.98507 2.97619 2.96736 2.95858	34 35 36 37	2.29885 2.29358 2.28833	35 36 37	1.87266 1.86916 1.86567 1.86220	35 36 37	1.57729 1.57480 1.57233 1.56986	34 35 36 37	1.36240 1.36054 1.35870 1.35685	35 36 37	1.19904 1.19760 1.19617 1.19474	35 36 37	1.07066 1.06952 1.06838 1.06724
40	39 40 41	26.3158 25.6410 25.0000 24.3902	41	7.24638 7.19424 7.14286 7.09220	38 39 240 41	4.20168 4.18410 4.16667 4.14938	340 41	2.94985 2.94118 2.93255	39 440 41	2.28311 2.27790 2.27273 2.26757	38 39 540 41	1.85874 1.85529 1.85185 1.84843	38 39 640 41	1.56740 1.56495 1.56250 1.56006	38 39 740 41	1.35501 1.35318 1.35135 1.34953	38 39 840 41	1.19332 1.19190 1.19048 1.18906	41	1.06610 1.06496 1.06383 1.06270
	43 44	23.8095 23.2558 22.7273 22.2222 21.7391	43 43 44 45 46	7.04225 6.99301 6.94444 6.89655 6.84932	42 43 44	4.13223 4.11523 4.09836 4.08163 4.06504	42 43 44 45 46	2.92398 2.91545 2.90698 2.89855 2.89017	42 43 44 45 46	2.26244 2.25734 2.25225 2.24719 2.24215	42 43 44	1.84502 1.84162 1.83824 1.83486		1.55763 1.55521 1.55280 1.55039	42 43 44 45 46	1.34771 1.34590 1.34409		1.18765 1.18624 1.18483 1.18343	42 43 44 45 46	1.06157 1.06045 1.05932 1.05820 1.05708
50	47 48 49	21.2766 20.8333 20.4082 20.0000	47 48 49	6.80272 6.75876 6.71141	46 47 48 49	4.04858 4.03226 4.01606	47 48 49	2.88184 2.87356 2.86533	47 48 49	2.23714 2.23214 2.22717 2.22222	46 47 48 49	1.83150 1.82815 1.82482 1.82149	47	1.54799 1.54560 1.54321 1.54083	47 48 49	1.34048 1.33869 1.33690 1.33511	47 48 49 850	1.18203 1.18064 1.17925 1.17786	47 48 49	1.05597 1.05485 1.05374
	51 52 53	19.6078 19.2308 18.8679 18.5185	51 52 53 54	6.62252 6.57895 6.53595 6.49351	51 52 53 54	3.98406 3.96825 3.95257 3.93701	51 52 53 54	2.84900 2.84091 2.83286 2.82486	51 52 53 54	2.21729 2.21239 2.20751 2.20264	51 52 53 54	1.81488 1.81159 1.80832 1.80505	51 52	1.53610 1.53374 1.53139 1.52905	51 52 53 54	1.33156 1.32979 1.32802 1.32626	51 52 53 54	1.17509 1.17371 1.17233 1.17096	51 52 53 54	1.05152 1.05042 1.04932 1.04822
	56 57 58	18.1818 17.8571 17.5439 17.2414	55 56 57 58 59	6.45161 6.41026 6.36943 6.32011	55 56 57 58	3,92157 3,90625 3,89105 3,87597	57 58	2.81690 2.80899 2.80112 2.79330	57 58	2.19780 2.19298 2.18818 2.18341	57 58	1.80180 1.79856 1.79533 1.79211	57 58	1.52672 1.52439 1.52207 1.51976	55 56 57 58	1.32450 1.32275 1.32100 1.31926	57 58	1.16959 1.16822 1.16686 1.16550	55 56 57 58 59	1.04712 1.04603 1.04493 1.04384
60	60 61 62	16.9492 16.6667 16.3934 16.1290 15.8730	160 61 62 63	6.25000 6.21118 6.17284 6.13497	59 260 61 62 63	3.84615 3.83142 3.81679 3.80228	360 61 62 63	2.78552 2.77778 2.77008 2.76243 2.75482	59 460 61 62 63	2.17865 2.17391 2.16920 2.16450 2.15983	59 560 61 62 63	1.78891 1.78571 1.78253 1.77936 1.77620	660	1.51745 1.51515 1.51286 1.51057 1.50830	760 61 62 63	1.31752 1.31579 1.31406 1.31234 1.31062	860 61	1.16414 1.16279 1.16144 1.16009 1.15875	960 61 62 63	1.04275 1.04167 1.04058 1.03950 1.03842
	64 65 66	15.6250 15.3846 15.1515 14.9254	64 65 66 67	6.09756 6.06061 6.02410 5.98802	64 65 66 67	3.78788 3.77358 3.75940 3.74532	64 65 66 67	2.74725 2.73973 2.73224 2.72480	65 66 67	2.15517 2.15054 2.14592 2.14133	64 65 66 67	1.77305 1.76991 1.76678 1.76367	65	1.50602 1.50376 1.50150 1.49925	64 65 66 67	1.30890 1,30719 1.30548 1.30378	65	1.15741 1.15607 1.15473 1.15340	64 65 66 87	1.03734 1.03627 1.03520 1.03413
70	68 69	14.7059 14.4928 14.2857 14.0845	68 69 170 71	5.95238 5.91716 5.88235 5.84795	68 69 270 71	3.73134 3.71747 3.70370 3.69004	68 69 370 71	2.71739 2.71003 2.70270 2.69542	68 69 470 71	2.13675 2.13220 2.12766 2.12314	68 69 570 71	1.76056 1.75747 1.75439 1.75131	670 71	1.49701 1.49477 1.49254 1.49031	68 69 770 71	1.30208 1.30039 1.29870 1.29702	68 69 870 71	1.15207 1.15075 1.14943 1.14811	68 69 970 71	1.03306 1.03199 1.03093 1.02987
	75	13.8889 13.6986 13.5135 13.3333	72 73 74 75 76	5.81395 5.78035 5.74713 5.71429 5.68182	72 73 74 75 76	3.67647 3.66300 3.64964 3.63636 3.62319	72 73 74 75 78	2.68817 2.68097 2.67380 2.66667	72 73 74 75 76	2.11864 2.11416 2.10970 2.10526 2.10084	72 73 74 75 76	1.74825 1.74520 1.74216 1.73913 1.73611	72 73 74 75 76	1.48810 1.48588 1.48368	72 73 74 75 76	1.29534 1.29366 1,29199 1.29032 1.28866	73	1.14679 1.14548 1.14416 1.14286 1.14155	72 73 74 75 76	1.02881 1.02775 1.02669 1.02564 1.02459
80	76 77 78 79	13.1579 12.9870 12.8205 12.6582 12.5000	77 78 79	5.64972 5.61798 5.58659	77 78 79	3.61011 3.59712 8.58423 3.57143	77	2.65957 2.65252 2.64550 2.63852 2.63158	77 78 79	2.09644 2.09205 2.08768	77 78 79	1.73310 1.73010 1.72712 1.72414	77 78 79	1.47929 1.47710 1.47493 1.47275	77 78 79	1.28700 1.28535 1.28370	77	1.14025 1.13895 1.13766	77 78 79	1.02354 1.02249 1.02145
	81 82 83 84	12.3457 12.1951 12.0482 11.9048	81 82 83 84	5.52486 5.49451 5.46448 5.43478	81 82 83 84	3.55872 3.54610 3.53357 3.52113	81 82 83 84	2.62467 2.61780 2.61097 2.60417	81 82 83 84	2.07900 2.07469 2.07039 2.06612	81 82 83 84	1.72117 1.71821 1.71527 1.71233	81 82 83 84	1.46843 1.46628 1.46413 1.46199	81 82 83 84	1.28041 1.27877 1.27714 1.27551	81 82 83 84	1.13507 1.13379 1.13250 1.13122	81 82 83 84	1.01937 1.01833 1.01729 1.01626
	86 87 88	11.7647 11.6279 11.4943 11.3636 11.2360	86	5.40541 5.37634 5.34759 5.31915 5.29101	86 87 88	3.50877 3.49650 3.48432 3.47222 8.46021	85 86 87 88 89	2.59740 2.59067 2.58398 2.57732 2.57069	85 86 87 88 89	2.06186 2.05761 2.05339 2.04918 2.04499	85 86 87 88 89	1.70940 1.70648 1.70358 1.70068 1.69779	85 86 87 88 89	1.45985 1.45773 1.45560 1.45349 1.45138	85 86 87 88 89	1.27389 1.27226 1.27065 1.26904 1.26743	88	1.12994 1.12867 1.12740 1.12613 1.12486	85 86 87 88 89	1.01523 1.01420 1.01317 1.01215 1.01112
90	90 91 92 93	11.1111 10.9890 10.8696 10.7527	190 91 92 93	5.26316 5.23560 5.20833 5.18135	290 91 92 93	3.44828 3.43643 3.42466 8.41297	390 91 92 93	2.56410 2.55754 2.55102 2.54453	490 91 92 93	2.04082 2.03666 2.03252 2.02840	590 91 92 93	1.69492 1.69205 1.68919 1.68634	690 91 92 93	1.44928 1.44718 1.44509 1.44300	790 91 92 93	1.26582 1.26422 1.26263 1.26103	91 92 93	1.12360 1.12233 1.12108 1.11982	990 91 92 93	1.01010 1.00908 1.00806 1.00705
	94 95 96 97	10.6383 10.5268 10.4167 10.3093	94 95 98	5.15464 5.12821 5.10204 5.07614	94 95 96 97	3.40136 3.38983 3.37838 3.36700 8.85570	94 95 96 97	2.53807 2.53165 2.52525 2.51889	94 95 96 97	2.02429 2.02020 2.01613	94 95 96	1.68350 1.68067 1.67785 1.67504 1.67224	94 95 96 97	1.44092 1.43885 1.43678 1.43472	94 95 96 97	1.25945 1.25786 1.25628 1.25471	94 95 96 97	1.11857 1.11732 1.11607 1.11483	94 95 96 97 98	1.00604 1.00503 1.00402 1.00301

1001 to 2000

1			110	0	1	200)	1300)	1400		1500)	1600		700		1800		900	
	1001 1002 1003 1004	.99900 .99800 .99701 .99602	1100 1101 1102 1103 1104	,909 ,908 ,907 ,906 ,905	09 27 44 62	1200 1201 1202 1203 1204	.83333 .83264 .83195 .83126 .83056	1300 1301 1302 1303 1304	.76923 .76864 .76805 .76746 .76687	1400 1401 1402 1403 1404	.71429 .71378 .71327 .71276 .71225	1500 1501 1502 1503 1504	.66667 .66622 .66578 .66534 .66489	1600 1601 1602 1603 1604	.62500 .62461 .62422 .62383 .62344	1700 1701 1702 1703 1704	.58824 .58789 .58754 .58720 .58685	1800 1801 1802 1803 1804	.55556 .55525 .55494 .55463 .55432	1900 1901 1902 1903 1904	.52632 .52604 .52576 .52549 .52521
İ	1005 1006 1007 1008	.99502 .99404 .99305 .99206	1105 1106 1107 1108	.904 .904 .903	98 16 34 253	1205 1206 1207 1208	.82988 .82919 .82850 .82781	1305 1306 1307 1308	.76628 .76570 .76511 .76453	1405 1406 1407 1408 1409	.71174 .71124 .71073 .71023 .70972	1505 1506 1507 1508 1509	.66445 .66401 .66357 .66313 .66269	1605 1606 1607 1608 1609	.62305 .62267 .62228 .62189 .62150	1705 1706 1707 1708 1709	.58651 .58617 .58582 .58548 .58514	1805 1806 1807 1808 1809	.55402 .55371 .55340 .55310 .55279	1905 1906 1907 1908 1909	.52493 .52466 .52438 .52411 .52383
10	1009 1010 1011 1012 1013	.99108 .99010 .98912 .98814 .98717	1109 1111 1111 1112 1113	.901 .900 .900 .899 .898	90 909 928 347	1209 1210 1211 1212 1213	.82713 .82645 .82576 .82503 .82440	1309 1310 1311 1312 1313	.76394 .76336 .76278 .76220 .76161	1410 1411 1412 1413	.70922 .70872 .70822 .70771	1510 1511 1512 1513	.66225 .66181 .66138 .66094	1610 1611 1612 1613	.62112 .62073 .62035 .61996	1710 1711- 1712 1713	.58480 .58445 .58411 .58377	1810 1811 1812 1813 1814	.55249 .55218 .55188 .55157 .55127	1910 1911 1912 1913 1914	.52356 .52326 5230 .5227 .5224
t	1014 1015 1016 1017 1018	.98619 .98522 .98425 .98328 .98232	1114 1115 1116 1117 1118	.897 .896 .896 .895	586 506 526	1214 1215 1216 1217 1218	.82372 .82305 .82237 .82169 .82102	1314 1315 1316 1317 1318	.76104 .76046 .75988 .75930 .75873	1414 1415 1416 1417 1418	.70721 .70671 .70621 .70572 .70522	1514 1515 1516 1517 1518	.66050 .66007 .65963 .65920 .65876	1614 1615 1616 1617 1618	.61920 .61881 .61843 .61805	1714 1715 1716 1717 1718	.58343 .58309 .58275 .58241 .58207	1815 1816 1817 1818	.55096 .55066 .55036 .55006	1915 1916 1917 1918	.5221 .5219 .5216 .5213
20	1019 1020 1021 1022	.98135 .98039 .97943 .97847	1119 1120 1121 1122 1123	.892 .892 .891	366 286 206 127	1219 1220 1221 1222 1223	.82034 .81967 .81900 .81833 .81766	1319 1320 1321 1322 1323	.75815 .75758 .75700 .75643 .75586	1419 1420 1421 1422 1423	.70472 .70423 .70373 .70323 .70274	1519 1520 1521 1522 1523	.65833 .65789 .65746 .65703 .65660	1619 1620 1621 1622 1623	.61767 .61728 .61690 .61652 .61614	1719 1720 1721 1722 1723	.58173 .58140 .58106 .58072 .58038	1819 1820 1821 1822 1823	.54975 .54945 .54915 .54885 .54855	1919 1920 1921 1922 1923	.5211 .5208 .5205 .5202 .5200
ł	1023 1024 1025 1026 1027	.97752 .97656 .97561 .97466 .97371	1124 1125 1126 1127	.889 .888 .887	389 310 731	1224 1225 1226 1227	.81699 .81633 .81566 .81500	1324 1325 1326 1327	.75529 .75472 .75415 .75358	1424 1425 1426 1427	.70225 .70175 .70126 .70077	1524 1525 1526 1527	.65617 .65574 .65531 .65488 .65445	1624 1625 1626 1627 1628	.61576 .61538 .61501 .61463 .61425	1724 1725 1726 1727 1728	.58005 .57971 .57937 .57904 .57870	1824 1825 1826 1827 1828	.54825 .54795 .54765 .54735 .54705	1924 1925 1926 1927 1928	.5197 .5194 .5192 .5189
9	1028 1029 1030 1031 1032	.97276 .97182 .97087 .96993 .96899	1128 1129 1130 1131 1132	.886 .884 .884	574 196 117	1228 1229 1230 1231 1232	.81433 .81367 .81301 .81235 .81169	1328 1329 1330 1331 1332	.75301 .75245 .75188 .75131 .75075	1428 1429 1430 1431 1432	.70028 .69979 .69930 .69881 .69832	1528 1529 1530 1531 1532	.65402 .65359 .65317 .65274	1630 1631 1632	.61387 .61350 .61312 .61275	1729 1730 1731 1732	.57837 .57803 .57770 .57737	1829 1830 1831 1832	.54675 .54645 .54615 .54585	1929 1930 1931 1932	.5184 .5178 .5178 .5176
-	1033 1034 1035 1036 1037	.96805 .96712 .96618 .96525 .96432	1133 1134 1135 1136 1137	.882	261 183 106 128	1233 1234 1235 1236 1237	.81103 81037 .80972 .80906 .80841	1333 1334 1335 1336 1337	.74963 .74963 .74906 .74850 .74794	1433 1434 1435 1436 1437	.69784 .69735 .69686 .69638 .69589	1533 1534 1535 1536 1537	.65232 .65189 .65147 .65104 .65062	1633 1634 1635 1636 1637	.61237 .61200 .61162 .61125 .61087	1733 1734 1735 1736 1737	.57703 .57670 .57637 .57604 .57571	1833 1834 1835 1836 1837	.54555 ,54526 .54496 .54466 .54437	1933 1934 1935 1936 1937	.5166 .5166 .5166
0	1038 1039 1040 1041	.96339 .96246 .96154 .96061	1138 1139 1140 1141	.878 .877 .877	373 796 719 342	1238 1239 1240 1241	.80775 .80710 .80645 .80580	1338 1339 1340 1341	.74738 .74683 .74627 .74571	1438 1439 1440 1441 1442	.69541 .69493 .69444 .69396 .69348	1538 1539 1540 1541 1542	.65020 .64977 .64935 .64893 .64851	1638 1639 1640 1641 1642	.61050 .61013 .60976 .60938 .60901	1738 1739 1740 1741 1742	.57537 .57504 .57471 .57438 .57405	1838 1839 1840 1841 1842	.54407 .54377 .54348 .54318 .54289	1938 1939 1940 1941 1942	.515 .515 .515 .515
ŀ	1042 1043 1044 1045 1046	.95969 .95877 .95785 .95694 .95602	1142 1143 1144 1145 1146	.872	189 113 336 260	1242 1243 1244 1245 1246	.80515 .80451 .80386 .80321 .80257	1342 1343 1344 1345 1346	.74516 .74460 .74405 .74349 .74294	1443 1444 1445 1446	.69300 .69252 .69204 .69156	1543 1544 1545 1546	.64809 .64767 .64725 .64683	1643 1644 1645 1646	.60864 .60827 .60790 .60753	1743 1744 1745 1746 1747	.57372 .57339 .57307 .57274	1843 1844 1845 1846 1847	.54259 .54230 .54201 .54171 .54142	1943 1944 1945 1946 1947	.514 .514 .513 .513
0	1047 1048 1049 1060 1051	.95511 .95420 .95329 .95238 .95147	1147 1148 1149 1150 1151		108 032 957	1247 1248 1249 1250 1251	.80192 .80128 .80064 .80000 .79936	1347 1348 1349 1350 1351	.74239 .74184 .74129 .74074 .74019	1447 1448 1449 1450 1451	.69108 .69061 .69013 .68966 .68918	1547 1548 1549 1550 1551	.64641 .64599 .64558 .64516 .64475	1647 1648 1649 1650 1651	.60680 .60643 .60606 .60569	1748 1749 1750 1751	.57241 .57208 .57176 .57143 .57110	1848 1849 1850 1851	.54113 .54083 .54054 .54025	1948 1949 1950 1951	.513 .513
-	1052 1053 1054 1055 1056	.95057 .94967 .94877 .94787 .94697	1152 1153 1154 1155 1156	.86	730 655 580	1252 1253 1254 1255 1256	.79872 .79808 .79745 .79681 .79618	1352 1353 1354 1355 1356	.73964 .73910 .73855 .73801 .73746	1452 1453 1454 1455 1456	.68871 .68823 .68776 .68729 .68681	1552 1553 1554 1555 1556	.64433 .64392 .64350 .64309 .64267	1652 1653 1654 1655 1656	.60533 .60496 .60459 .60423 .60386	1752 1753 1754 1755 1758	.57078 .57045 .57013 .56980 .56948	1852 1853 1854 1855 1856	.53996 .53967 .53937 .53908 .53879	1952 1953 1954 1955 1956	.512 .512 .511 .511
30	1057 1058 1059 1060	.94607 .94518 .94429 .94340 .94251	1157 1158 1159 1160 1161	.864 .863	430 356 281 207	1257 1258 1259 1260 1261	.79554 .79491 .79428 .79365 .79302	1357 1358 1359 1360 1361	.73692 .73638 .73584 .73529 .73475	1457 1458 1459 1460 1461	.68634 .68587 .68540 .68493 .68446	1557 1558 1559 1560 1561	.64226 .64185 .64144 .64103	1657 1658 1659 1660 1661	.60350 .60314 .60277 .60241 .60205	1757 1758 1759 1760 1761	.56883 .56850 .56818 .56786	1857 1858 1859 1860 1861	.53850 .53821 .53792 .53763 .53735	1957 1958 1959 1960 1961	.510 .510 .510 .509
ł	1061 1062 1063 1064	.94162 .94073 .93985 .93897	1162 1163 1164 1165	.859 .859	059 985 911 837	1262 1263 1264 1265	.79239 .79177 .79114 .79051	1362 1363 1364 1365	.73421 .73368 .73314	1462 1463 1464	.68399 .68353 .68306	1562 1563 1564 1565	.64020 .63980 .63939	1662 1663 1664	.60168 .60132 .60096	1762 1763 1764 1765 1766	.56754 .56721 .56689 .56657 .56625	1862 1863 1864 1865 1836	.53706 .53677 .53648 .53619	1962 1963 1964 1965 1966	.509 .509 .509
70	1066 1067 1068 1069	.93809 .93721 .93633 .93545	1166 1167 1168 1169	.856 .856 .856	616 543 470	1266 1267 1268 1269	.78989 .78927 .78864 .78802	1366 1367 1368 1369 1370	.73206 .73153 .73099 .73046	1466 1467 1468 1469	.68213 .68166 .68120 .68074	1568 1567 1568 1569	:63857 .63816 .63776 .63735	1666 1667 1668 1669	.60024 .59988 .59952 .59916	1767 1768 1769	.56593 .56561 .56529	1867 1868 1869	.53591 .53562 .53533 .53505	1967 1968 1969 1970	.508 .508 .507
	1071 1072 1073 1074	.93371 .93284 .93197 .93110	1171 1172 1173 1174	.85	397 324 251 179	1271 1272 1273 1274 1275	.78678 .78616 .78555 .78493	1371 1372 1373 1374	.72939 .72886 .72833 .72780	1471 1472 1473- 1474	.67981 .67935 .67889 .67843	1571 1572 1573 1574 1575	.63654 .63613 .63573 .63532	1671 1672 1673 1674	.59844 .59809 .59773 .59737	1771 1772 1773 1774	.56465 .56433 .56402 .56370	1871 1872 1873 1874	.53447 .53419 .53390 .53362	1971 1972 1973 1974	.507 .506 .506 .506
30	1076 1077 1078 1079	.92937 .92851 .92764 .92678	1176 1177 1178 1179	.85 .84 .84 .84	034 962 890 818	1276 1277 1278 1279 1280	.78370 .78309 .78247 .78186	1376 1377 1378 1379	.72674 .72622 .72569 .72516	1476 1477 1478 1479	.67751 .67705 .67659 .67613	1576 1577 1578 1579 1580	.63452 .63412 .63371 .63331	1676 1677 1678 1679	.59666 .59630 .59595 .59559	1776 1777 1778 1779	.56306 .56275 .56243 .56211	1876 1877 1878 1879	.53305 .53277 .53248 .53220	1976 1977 1978 1979	.505 .505 .505
	1081 1082 1083 1084	.92507 .92421 .92336 .92251	1181 1182 1183 1184	.846 .846 .846	674 602 531 459	1281, 1282 1283 1284	.78064 .78003 .77942 .77882	1381 1382 1383 1384	.72411 .72359 .72307 .72254	1481 1482 1483 1484	.67522 .67476 .67431 .67385	1581 1582 1583 1584	.63251 .63211 .63171 .63131	1681 1682 1683 1684	.59488 .59453 .59418 .59382	1781 1782 1783 1784	.56148 .56117 .56085 .56054	1881 1882 1883 1884	.53163 .53135 .53107 .53079	1981 1982 1983 1984	.504 .504 .504 .504
	1085 1086 1087 1088 1089	.92166 .92081 .91996 .91912 .91827	1185 1186 1187 1188 1188	.84: .84: .84:	317 246 175 104	1285 1286 1287 1288 1289	.77821 .77760 .77700 .77640 .77580	1385 1386 1387 1388 1389	.72202 .72150 .72098 .72046 .71994	1486 1487 1488 1489	.67340 .67295 .67249 .67204 .67159	1585 1586 1587 1588 1589	:63091 .63052 .63012 .62972 .62933	1685 1686 1687 1688 1689	.59347 .59312 .59277 .59242 .59207	1785 1786 1787 1788 1789	.56022 .55991 .55960 .55928 .55897	1885 1886 1887 1888 1889	.53050 .53022 .52994 .52966 .52938	1986 1987 1988 1989	.503 .503 .503 .502
90	1090 1091 1092 1093 1094	.91743 .91859 .91575 .91491 .91408	1190 1191 1192 1193 1194	.83 .83 .83	893 822 752	1290 1291 1292 1293 1294	.77519 .77459 .77399 .77340 .77280	1390 1391 1392 1393 1394	.71942 .71891 .71839 .71788 .71736	1490 1491 1492 1493 1494	.67114 .67069 .67024 .66979 .66934	1590 1591 1592 1593 1594	.62893 .62854 .62814 .62775 .62735	1690 1691 1692 1693 1694	.59172 .59137 .59102 .59067 .59032	1790 1791 1792 1793 1794	.55866 .55835 .55804 .55772 .55741	1890 1891 1892 1893 1894	.52910 .52882 .52854 .52826 .52798	1990 1991 1992 1993 1994	.502 .502 .502 .501 .501
	1095 1096 1097 1098 1099	.91324 .91241 .91158 .91075 .90992	1196 1196 1197 1198 1198	.83 .83 .83	682 612 542 472	1295 1296 1297 1298 1299	.77220 .77160 .77101 .77042 .76982	1395 1396 1397 1398 1399	.71685 .71633 .71582 .71531 .71480	1495 1496 1497 1498 1499	.66890 .66845 :66800 .66756	1595 1596 1597 1599 1599	.62696 .62657 .62617 .62578 .62539	1695 1696 1697 1698 1699	.58997 .58962 .58928 .58893 .58858	1795 1796 1797 1798 1799	.55710 .55679 .55648 .55617 .55686	1895 1896 1897 1898 1899	.52770 .52743 .52715 .52687 .52659	1995 1996 1997 1998 1999	.501 .501 .500 .500

Decimal Equivalents of Fractions

	3rds		4ths		5ths		6ths		7ths		8ths		9ths
1 2	.3333	1 2 3	.25 .5 .75	1 2 3	.2 .4 .6	1 2 3	.1667 .3333 .5	1 2 3	.1429 .2857 .4286	1 2 3	.125 .25 .375	1 2 3	.1111 .2222 .3333
				4	.8	4 5	.6667 .8333	4 5 6	.5714 .7143 .8571	4 5 6	.5 .625 .75	4 5 6	.4444 .5556 .6667
										7	.875	7 8	.7778 .8889

10	ths		12ths		16ths		32	nds					64ths		
1 2 3	.1 .2 .3	1 2 3	.0833 .1667 .25		.0625 .125 .1875	1 2 3	.03125 .0625 .09375	17 18 19	.53125 .5625 .59375	1 2 3		22 23 24	.3438 .3594 .375		.6719 .6875 .7031
4 5 6	.4 .5 .6	4 5 6	.3333 .4167 .5	4 5 6	.25 .3125 .375	4 5 6	.125 .15625 .1875	20 21 22	.625 .65625 .6875	4 5 6		25 26 27	.3906 .4063 .4219	46 47 48	.7188 .7344 .75
7 8 9	.7 .8 .9	7 8 9	.5833 .6667 .75	7 8 9	.4375 .5 .5625	7 8 9	.21875 .25 .28125	23 24 25	.71875 .75 .78125	7 8 9	.1094 .125 .1406	28 29 30	.4375 .4531 .4688	49 50 51	.7656 .7813 .7969
		10 11	.8333 .9167	10 11 12	.625 .6875 .75	10 11 12	.3125 .34375 .375	26 27 28	.8125 .84375 .875	11	.1563 .1719 .1875	31 32 33	.4844 .5 .5156	52 53 54	.8125 .8281 .8438
				14	.8125 .875 .9375	13 14 15	.40625 .4375 .46875	29 30 31	.90625 .9375 .96875		.2031 .2188 .2344	35	.5313 .5469 .5625	55 56 57	.8594 .875 .8906
						16	.5			16 17 18	.25 .2656 .2813	37 38 39	.5781 .5938 .6094	59	.9063 .9219 .9375
										19 20 21	.2969 .3125 .3281	40 41 42	.625 .6406 .6563	62	.9531 .9688 .9844

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

						DOZEN	is					
		1.	2.	3	4.	5.	6.	7.	8.	9.	10.	11.
Si	ngles	.0833	.1667	36 .2500	.3333	60 .4167	.5000	.5833	96 .6667	108 .7500	.8333	132 .9167
1	.0069	13 1-1 .0903	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
2	.0139	14 1-2 .0972	26 2-2 .1806	38 3-2 .2639	50 4-2 .3472	62 5-2 .4306	74 6-2 .5139	86 7-2 .5972	98 8-2 .6806	110 9-2 .7639	122 10-2 .8472	134 11-2 .9306
3	.0208	15 1-3 .1042	27 2-3 .1875	39 3-3 .2708	51 4-3 .3542	63 5-3 .4375	75 6-3 .5208	87 7-3 .6042	99 8-3 .6875	111 9-3 .7708	123 10-3 .8542	135 11-3 .9375
4	.0278	16 1-4 .1111	28 2-4 .1944	40 3-4 .2778	52 4-4 .3611	64 5-4 .4444	76 6-4 .5278	88 7-4 .6111	100 8-4 .6944	112 9-4 .7778	124 10-4 .8611	136 11-4 .9444
5	.0347	17 1-5 .1181	29 2-5 .2014	41 3-5 .2847	53 4-5 .3681	65 5-5 .4514	77 6-5 .5347	89 7-5 .6181	101 8-5 .7014	113 9-5 .7847	125 10-5 .8681	137 11-5 .9514
6	6 .0417	18 1-6 .1250	30 2-6 .2083	42 3-6 .2917	54 4-6 .3750	66 5-6 .4583	78 6-6 .5417	90 7-6 .6250	102 8-6 .7083	114 9-6 .7917	126 10-6 .8750	138 11-6 .9583
7	.0486	19 1-7 .1319	31 2-7 .2153	43 3-7 .2986	55 4-7 .3819	67 5-7 .4653	79 6-7 .5486	91 7-7 .6319	103 8-7 .7153	115 9-7 .7986	127 10-7 .8819	139 11-7 .9653
8	.0556	20 1-8 .1389	32 2-8 .2222	44 3-8 .3056	56 4-8 .3889	68 5-8 .4722	80 6-8 .5556	92 7-8 .6389	104 8-8 .7222	116 9-8 .8056	128 10-8 .8889	140 11-8 .9722
9	.0625	21 1-9 .1458	33 2-9 .2292	45 3-9 .3125	57 4-9 .3958	69 5-9 .4792	81 6-9 .5625	93 7-9 .6358	105 8-9 .7292	117 9-9 .8125	129 10-9 .8958	141 11-9 .9792
10	10 .0694	22 1-10 .1528	34 2-10 .2361	46 3-10 .3194	58 4-10 .4028	70 5-10 .4861	82 6-10 .5694	94 7-10 .6528	106 8-10 .7361	118 9-10 .8194	130 10-10 .9028	142 11-10 .9861
11	.0764	23 1-11 .1597	35 2-11 .2431	47 3-11 .3264	59 4-11 .4097	71 5-11 .4931	83 6-11 .5764	95 7-11 .6597	107 8-11 .7431	119 9-11 .8264	131 10-11 .9097	143 11-11 .9930

