

Pence column.—Add up this column with the pence which you carried from the farthings, and by the help of the pence table find how many shillings it contains; if there be any pence over, set them down under this column, and carry the shillings to the next column.

Shillings' column.—Add up the units of this column to the top, then descend by the next column to the bottom, counting every one ten—then, by the help of the shilling table, find how many pounds it contains; if there be any shillings over, set them down under this column, and carry the pounds to the next column.

Pounds' column.—Add up each column, and if the sum exceed 10, put down the excess, or what is over, and carry one; but if it exceed 20, put down the excess, and carry 2; if 30, carry 3; 40, carry 4, and so on.

INGS.

£ s.
el 0
1 10
2 0
2 10
3 0
3 10
4 0
4 10
5 0

Examples.

| | £ | s. | d. |
|-----------------|-----|----|----|
| 1. Add together | 24 | 13 | 2½ |
| | 1 | 12 | 4½ |
| | 132 | 2 | 5½ |
| | 60 | 15 | 2½ |

Ans. £219 3 2½

mina-
under
, and

be-
thing
any
and

Farthings.—1 and 3 are 4, and 2 are 6, and 1 are 7—7 farthings are 1½d.; set down ½, and carry 1 to the pence.

Pence.—1 carried and 2 are 3, and 5 are 8, and 4 are 12, and 2 are 14—14d. are 1s. 2d.; set down 2d., and carry 1 to the shillings.

Shillings.—1 carried and 5 are 6, and 2 are 8, and 2 are 10, and 3 are 13, and 10 are 23, and 10 are 33, and 10 are 43—43s. are £2 3s.; set down 3, and carry 2 to the pounds.