

And to our *remainder*, a figure once more,
From the dividend bring, and proceed as before.

WHEN THE DIVISOR IS LESS THAN 12.

But when the divisor does not exceed twelve,
By *short division* the problem we solve,
'Neath the dividend then the quotient you bind,
While the process is mostly performed in the mind.

Reduction.

Reduction is changing a kind and its name,
To another, and keeping its value the same.
It consists of two kinds, Ascending is one,
Descending the other, by which we come down;
In Reduction ascending, division we try;
In Reduction Descending, we then multiply.

Reduction Ascending.

Divide the lowest kind that stands in your sum,
By that number it takes of the sum to make one
Of the next higher order, and keep the same round
'Till the problem is solved, and the answer is found.

Decimal Fractions.

In *decimal Fractions*, your work is the same,
As when in whole numbers, the problems you frame.

Addition and Subtraction of Decimals.

RULE.

In Addition of Decimals, Subtraction too,
The same as whole numbers, the work you must do;
Write tenths under tenths, and hundredths, likewise,
You place under hundredths, the rule to comprise.
Let the decimal point, if the work you approve,
Fall precisely 'neath those in the numbers above.

Multiplication of Decimals.

TO POINT OFF IN MULTIPLICATION OF DECIMALS.

If in *Multiplication of Decimals*, then
Point off from your product, with pencil or pen,
For *decimal places*, as many as stand
In both *multiplier* and *multiplicand*.
If the product in *figures deficient* is found,
To the left of the product let ciphers be bound.

Division of Decimals.

TO POINT OFF IN DIVISION OF DECIMALS.

In *Division of Decimals*, then you may count
From the right of the *quotient* the whole amount

Divide this the same as before, and to the remain-
der continue to bring down figures from the dividend
till the whole is divided.

To prove *Division*, multiply the divisor and quo-
tient together, and if the product is the same as the
dividend, the work is right.

Example:— $3840 \div 40 = 96$, the Quotient. To
prove this, multiply 96 by 40, thus: $96 \times 40 = 3840$,
the same as the dividend.

Reduction.

REDUCTION is changing one kind or denom-
ination to that of another, without altering its value.
It is of two kinds: Reduction Ascending and De-
scending: the former is performed by division, and
the latter by multiplication.

RULE FOR REDUCTION ASCENDING.

Divide the lowest denomination given, by as many
as it takes of the same to make one of the next
highest order.

Divide the quotient in the same manner, by the
number it takes of its own denomination to make one
of the next higher denomination; so continue to do
till it is reduced to the denomination required.

Decimal Fractions.

DECIMALS are performed the same as whole
numbers. The only difficulty is to know where to
put the separation or decimal point, between decimals
and whole numbers.

Addition and Subtraction of Decimals.

Write down the numbers, one under the
other, placing those of the same value under each
other; or, units under units, tens under tens, &c.
Likewise, tenths under tenths, hundredths under
hundredths, and then add or subtract as in addition
or subtraction of simple or whole numbers.

Let the decimal point in the *sum*, or *remainder*,
fall directly under those in the *sum*.

Multiplication of Decimals.

To point off in *Multiplication of Decimals*.
Multiply the same as in whole numbers, and point
off in the product, for decimal places, as many
figures as there are decimal places in both multiplier
and multiplicand, counted together.

To multiply a whole number by a decimal, the
product is less than the *multiplicand*; for example,
5 multiplied by .5 the product is .25.

Division of Decimals.

To point off in *Division of Decimals*.
Divide the same as in whole numbers, and point
off from the right of the quotient, for decimals, as
many places as the decimal places in the dividend