ASSETS.		LIABILITIES.	
Cash on hand,	$260	Notes outstanding	$200
Mdse.,	540	Accounts due by firm,	150
Notes and accounts,	200		

During the year A withdrew $160, and B invested $80 additional. If their net gain was $1500, what was each partner's insolvency at commencing? What is each partner's present worth?

68. A farmer buys a triangular field, ABC. The length of the side AB is 50 rods 10 ft., and of the side BC 40 rods 4 yds. The distance from A to the nearest point in the line BC is 30 rods. How many acres does the field contain?

69. A note for $1200, dated Jan. 1, 1889, and bearing interest at the rate of 10 % per annum, has endorsed on it the following payments: Mar. 11, 1889, $300; Sept. 3, 1889, $20; Jan. 21, 1890, $100; Mar. 3, 1890, $150. What remained due Dec. 23, 1890?

70. A merchant buys coal oil at 20 cts. a gallon, and mixes 1 gallon of water with each 5 gallons of coal oil. He sells the mixture at 25 cts. a gallon, using a gallon measure one-half a pint too small. What per cent. profit does he make?

71. A and B entered into partnership to run a flouring mill, A owned the mill and rented it to the firm at $350 per annum. B was employed as miller at a salary of $475 a year. It was agreed that A, who owned a team of horses, should receive $3 for every load of flour drawn from the mill. During the year B received $375 from sales at the mill. A drew away 50 loads of flour and received from sales $3750. A paid for wheat, etc., $1050, and B paid $496. B paid sundry expenses amounting to $65. A advanced B $400. At the end of the year they had on hand wheat, flour, etc., amounting to $950, and accounts amounting to $275. How should a settlement be effected? If A purchased B's interest in the business, how much should he pay him?