

PREFACE

In submitting this work to the importers of Canada and the United States, the author feels confident that in doing so, they will find a very valuable book, not only by the saving of a great amount of time which is required in calculating the cost price of an article landed in Canada, or in the United States, in Dollars and Cents, which may have been bought either in France, Germany or Austria, on which an advance has been added ; but also by the knowledge that, in using these tables, all the calculations contained therein are guaranteed correct to the 1/100 part of a cent.

Take, for instance, an article bought in France at Fcs. 12.55 to which $42\frac{1}{2}\%$ advance is being added to cover duty, freight, profit, etc. All that it is necessary would be to open at page $42\frac{1}{2}\%$ in the Francs, taking 12 and getting figures in Francs column, then 55, and making use of figures in Centimes column which would result thus :—

$$\text{Fcs } 12.00 = 3.30.03$$

$$\text{“ } 0.55 = 15.13$$

$$\text{Fcs. } 12.55 \quad \$3.45.16$$

then Fcs. 12.55 with $42\frac{1}{2}\%$ added equals \$3.45.16/100.

And likewise with German or Austrian Currencies.

To simplify the employment of these tables, I have made use of the amounts from 1 to 100 to represent either a Franc or a Centime in the French Currency ; either a Mark or a Pfennig in the German Currency, a Krönen or a Heller in the Austrian Currency ; so that the same amounts representing either Centimes or Francs in the tables for French Currency are shown side by side in Dollars and Cents.

This also applies to the Marks or Pfennigs and the Krönens or Hellers Tables.

JOHN CRAIG.