

A board 3 feet long, 1 foot wide, and 3 inches thick would contain 9 board feet. That is, the number of board feet is three times the number of square feet on one side of the board.

A board 18 feet long, 6 inches wide, and 2 inches thick would contain $(18 \times \frac{1}{2}) \times 2$ board feet or 18 board feet.

A board 12 feet long, 4 inches wide, and 3 inches thick would contain $(12 \times \frac{1}{3}) \times 3$ board feet or 12 board feet.

Rule. — To find the number of board feet multiply the number of feet in the length by the number of feet in the width by the number of inches in the thickness.

In making out a bill of lumber the number of pieces are entered first, followed by the thickness and width expressed in inches and the length in feet. In billing 7 pieces, 2 inches thick, 8 inches wide, and 16 feet long, the form would be:

7 pcs. $2'' \times 8'' - 16'$ (" is used to denote inches and ' is used to denote feet).

The price of lumber is generally quoted as so much per one thousand feet. The letter M is used to denote one thousand feet.

15 pieces of No. 1 fir, 2 inches thick, 6 inches wide, and 14 feet long at \$60.00 per thousand would appear in a bill in this form:

15 pcs. $2'' \times 6'' - 14' \# 1$ Fir @ \$60.00 per M.