

1. What part of the cost is gained or lost by buying sugar at 5¢ a pound, and selling it at 6¢ a pound? by buying a house for \$2000, and selling it for \$2500? by buying a lot of land for \$500, and selling it for \$400? by buying wheat at 75¢ a bushel, and selling it at 70¢ a bushel? by buying coal at \$6 a ton, and selling it at \$6.50 a ton? by buying apples at 80¢ a bushel, and selling them at 40¢ a peck? by buying milk at 10¢ a gallon, and selling it at 4¢ a quart?
2. Find the per cent of gain or loss in the above transactions.
3. I buy grain at 80¢ a bushel, and sell it at 90¢ a bushel.

? = selling price.

? = cost.

$\frac{?}{?} = \text{gain} = ? \text{ of cost} = \text{---\% of cost.}$

In the same way analyze :

4. If I buy cloth at \$2 a yard, and sell it at \$2.50 a yard, what per cent do I gain?
5. A horse which I sold for \$200 cost me \$150. What per cent of gain? What per cent of loss, if sold for \$100?
6. I buy potatoes at 45¢ a bushel, and sell them at a profit of 5¢ on a bushel. What is the gain per cent?
7. I buy 860 lb. of sugar at \$4½ a hundredweight, and a barrel of kerosene (42 gal.) for \$3.60. I sold the sugar at 5¢ a pound, and the kerosene at 10¢ a gallon. Required the per cent of gain on the sugar and on the kerosene.
8. Bought eggs at the rate of 4 for 3 cents, and sold them at the rate of 3 for 4 cents. What was the per cent of gain?
9. If I sell $\frac{1}{4}$ of my farm for what the whole farm cost me, what is the per cent of gain?
10. I bought a farm of 80 acres of land for \$3000, and sold it at a profit of \$8.50 an acre. What was the gain per cent?
11. Cloth costing 85¢ a yard was marked \$1.05, and it was sold at a reduction of 8¢ from the marked price. What was the gain per cent?