4. 9 times the value of a saddle $= \$261$;

$\therefore$ value of saddle $= \$\frac{261}{9} = \$29$

and value of horse $= 8 \times \$29 = \$232.$

5. Cost of cattle per head $= \$18 + \$2 = \$20.$

$$\text{Number bought} = \frac{6400}{20} = 320.$$

$$\text{“ sold} = \frac{3600}{18} = 200.$$

Hence the difference, 120 cattle, must sell for $(\$6400 - \$3600 + \$800) = \$3600$;

$\therefore$ selling price of 1 head $= \frac{\$3600}{120} = \$30.$

IX.—Page 42.

1. See art. 51.
2. Number $= 99995 \times 99995 = 9999000025.$
3. Share of youngest son $= \$1789.$
   “ second “ $= 5 \times \$1789.$
   “ eldest “ $= 15 \times \$1789.$

$\therefore$ value of property $= \$(15 \times 1789 + 5 \times 1789 + 1789)$
$= \$(21 \times 1789)$
$= \$37569.$

4. Number of steps $= \frac{4}{3} \times \frac{17694}{2} = 11796.$

5. Indebtedness $= \frac{7770 \times \$100}{37} = \$21000.$

Sum due creditor $= \frac{1998 \times \$100}{37} = \$5400.$

Paper X.—Page 43.

1. See art. 47.

2. Use (1728) (144) (12) as the multiplier and multiply by 12; then multiply this product by 12 and the