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ed States, the cubic inches, a New York es, and gallon . water. All uring or purthe the measuadian Parlial weights per ain :

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y Seed, Buck-
Malt 36, Oats
22, Blue Grass
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lay 15lbs., and additional
additional

Great Britain, opper, 4 of Tin coined into 48 hings, and the in diameter. diameter, and

s weighte and worth remem-

uid will fill a table spoons e glass,—four zed tumbler.

Ounces. eglassful=2 supful = 5 blerful = 8

contents and different Stanvisions.

HES.

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 Pint.

 Ins.
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 34-659

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OF DISTILLED

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 gh and 8 feet

in. "8 ft 6#

694 yards in

length, and is often quoted by French Canadians as a unit of length for short distances. 1 French Foot is equal to 12 10-12ths

English Inches. 104 " lbs "112 Pounds.

1 Canadian Minot = 1 054 Imperial Bushel.

INTEREST.

General rule for calculating interest for days. Multiply 1 year's interest on the amount by the number of days, and divide the result by 365. SPECIAL RULE FOR 7 PER CENT. Multiply the

SPECIAL RULE FOR 7 PER CENT. Multiply the amount, days, and the decimal '019178 together; the result will be the answer in cents; or multiply the principal, days and '19178 together, and from the result cut off 6 figures from the right, the remainder is cents for the answer; if there be cents to multiply in the principal, cut off 8 figures.

figures. To CONVERT PENCE INTO CENTS.— Add a cypher to any number of pence and divide by 6. Example: To 44 pence add a cypher, 440; which divided by 6, gives 73 2-6ths, say 73 cents.

divided by 6, gives 73 2-6ths, say 73 cents. To Convert CENTS INTO PENCE.— Multiply any number of cts. by 6, and put off the last figure, which is tenths. Example: 73 cents multiplied by 6, gives 438, or 43 pence and 8-10ths, say 44d.

To CONVERT STERLING INTO CURRENCY.— To the given sum, add one-fifth of itself and one twelfth of that one-fifth.

CURRENCY INTO STERLING .- Multiply by 60 and divide by 73.

EXCHANGE CALCULATIONS.

In the absence of Tables, the following calculations will be found useful; and as there are various modes of calculating Exchange, we choose the following as being the most easily understood. As before stated, such are made upon the old base or par, rendering it necessary to convert all sums to that standard, to enable us to find the required result. Four shillings and sixpence sterling and one dollar at old par are equivalents; and as that relative value has been altered, but still retained as a base of calculation, it follows that 9, 9½, or 10 cent. pre-mium quoted, means 9, 9½, or 10 cents on the dollar, or dollars, on the hundred, or pounds, &c... in addition to the old par value; and as in these calculations we shall use the dollar as basis, quotations as above will read as \$1.09, \$1.095. or \$1.091 and \$1.10; and the sums are to be multiplied or divided by the required premiums, written in a similar manner.

STRELING INTO DOLLARS AND CENTS, at any pemium. Multiply the pounds by 40, and divide by 9; this result gives the sum in dollars at old par; then multiply this result by the quoted premium, expressed as before stated.

Example.—What must I pay for a Bill of Exchange for £300 sterling, the quoted rate being 8 per cent., or \$1.08.?

Solution.-£300, multiplied by 40 and divided by 9, gives \$1,333.33 at old per; then 8 per cent, added to this, or multiplied by \$1.08 gives the answer, \$1440.00.

DOLLARS AND CETTS INTO STERLING at any premium; (this operation is the reverse of the preceding). Multiply the dollars by 9, and divide by 40; this sum will be dollars into sterling at old par, which, divided by the quoted premium, gives the required result. *Example.*—What amount of Exchange on London can I buy for \$1440.00, the quoted rate being 8 per cent., or \$1.08.?

Solution.—\$1440, multiplied by 9, and divided by 40, produce pounds at old par, this sum, being divided by S1.08, gives the answer, £300 sterling. Note.—When shillings and pence are in the sterling amounts to be operated on, it will be necessary to reduce them to the decimals of a pound. A very little practice will soon familiarize one to the easiest method: say for 17 shillings and six-pence, then 10 is £.5. then say 5s. half of that or £ 25. again, 28. 6d; is half of that, or £.125; thess, added, give £. 875, the required decimal. This mode will expedite all calculations in other denominations, especially where there are fractional quantities.

EXCHANGE WITH FRANCE.

London and Paris par of Exchange, one pound sterling equal to 25 frances 57 centimes. United States and Paris.—20 frances Louis Napoleon equal to \$3.84 or one dollar in gold = 5 frances 21 centimes. The real value of the franc is about 94d sterling and the real value of the pound sterling is 25 frances and 26 centimes in gold, and 25 frances 57 centimes in silver. Caxapa AND France.

One franc=18[‡] cents. Five francs=93[‡] cents or 4s. 8d. Canadian. One dollar,=5 35-100 francs. French invoice are reduced to dollars and cents for Canadian Customs Entry at the rate of 18[‡] cents par franc, or decimally expressed. 186.

Francs, into Dollars at Par.

Multiply the amount by the decimal. 1866. Dollars into France at Par.

Divide the amount by the decimal, 1866.

Bank Exchange here with Paris assumes a par of 25 frances to £1 sterling governed by quotations of sterling Exchange, with $\frac{1}{2}$ per cent. additional for difference between Paris and London; thus, if sterling Exchange be 10 $\frac{1}{2}$ our Bill must be based on 11.

Question.—I have a Bill from Paris to pay, amounting to 216, 05, sterling Exchance being 104 per cent; what must I pay here in dollars and cents?

Solution.—216 05 frances divided by 25 produce £8 12s, 10d, sterling and this amount into dollars and cents at 11 per cent. (A per cent, more than the quoted rate), produces \$42.63, which I have to pay, to settle my account with Paris.

MODES OF CONVERTING ONE CURRENCY INTO ANOTHER.

POUNDS CANADIAN INTO DOLLARS AND CENTS.
Pounds multiplied by 4 are Dollars
Shillings " " 20, " Cents. " Dollars.
Pence multiplied by 5 and divided by 3 , or add $\frac{2}{3}$ of the pence to itself. Cents.
DOLLARS INTO POUNDS CANADIAN.
Dollars divided by 4produce Pounds. "multiplied by 5 "Shillings
Cents divided by 20 ""

" multiplied by 3 and divided by 5 Pence.

Three-fifths of any amount of cents are pence or multiply any amount of cents by 6, and reject the last figure, which is tenths, as 73 cents x6=43 pence and 8-10; or say 44 pence.