

## INTRODUCTION.

Setting this down . . . . .	455
We now go back to the "First Year," and under September 17th we find the number . . . . .	260
Which subtracted from 455 gives . . . . .	195

as the number of days between the two given dates.

Should February intervene during a leap-year it would be necessary to add one day.

To reduce the number of days to months divide by 30.

$$\begin{array}{r}
 \text{Thus,} \qquad 30 \overline{)175} 5 \\
 \underline{150} \phantom{0} \\
 25 \\
 \text{5 mos. 25 days.}
 \end{array}$$

**NOTE.**—It is the usual custom to disregard cents in the principal in calculating interest. When the cents are 50, the principal is made \$1 more; when they are under 50, no notice is taken of them.

The interest, however, if in any case required, can be readily ascertained on any number of cents by treating the dollars at the top of the pages as cents, and removing the decimal point of the interest two places to the left.

### \$1 TABLE (page 6).

This table shows the interest upon one dollar for one hundred days at the several rates per cent., the interest being calculated to five places of decimals. By means of this table interest on any amount may be computed very easily, by taking from the table the interest upon one dollar for the given time, and at the given rate, and multiplying it by the number of dollars upon which you wish to know the interest.

### EXAMPLE.

Required the interest upon 100 dollars for 82 days at 10 per cent.

Taking from the table the interest upon one dollar for the given time and at the given rate, we get . . . . .	.02277
Multiplying this amount by . . . . .	100
We obtain for the required interest . . . . .	2.27700