

(4) \$3341.36. (5) A \$1137.50; B \$2128.75; C \$3432; D \$1101.75; 65 cents on the dollar. (6) Estate can pay 100 cents on the dollar and have \$200 remaining. (7) \$1000. (8) \$2200. (9) $41\frac{1}{2}$ cents on the dollar. (10) Creditors should not accept offer: $79\frac{1}{2}$ cents on the dollar.

PARTNERSHIP. (PAGE 70.)

(1) A \$875; B \$625. (2) A \$1181.25; B \$843.75; C \$675. (3) Jones \$2430; Brown \$2820. (4) A \$714.42; B \$893.02; C \$952.56. (5) Beatty \$960; Smith \$1080; Ferguson \$960. (6) A \$3041.79; B \$2107.46; C \$850.75. (7) A \$1233.90; B \$1566.10. (8) A \$707.55; B \$877.36; C \$1415.09. (9) \$950; \$1266.67; \$1583.33. (10) \$1500. (11) A invested \$2400; B invested \$1200; C invested \$2400; A's gain \$412.50; B's gain \$229.17; C's gain \$458.33. (12) A \$1178.40; B \$1221.60. (13) Jones \$1250; Brown \$1250. (14) A \$1563.80; B \$955.66; C \$680.54. (15) Should read, "On Mar. 1 C invested," etc. A $1033\frac{1}{4}$; B $1006\frac{3}{4}$; C \$960. (16) Griffin \$2702.78 -; Drake \$1497.22+. (17) Lenné \$921.83+; McGregor \$1473.67 -; Gardner \$2104.50. (18) \$795.56; B \$694.72; C \$509.72. (19) Jones should pay Brown \$219.25. (20) A \$1090; B \$790. (21) A's insolvency \$1050; B's insolvency \$700. (22) Such a state of affairs would be impossible. Why? (23) B worked 312 days. A should pay B \$1618.

PRACTICAL MEASUREMENTS. (PAGE 75.)

(1) 120 rods; $3\frac{3}{4}$ ac. (2) 8 ac. 3 roods 19 rods 8 yds. 5 ft. 36 in. (3) $31\frac{3}{4}$ ac. (4) \$135. (5) 8920 ft. (6) $3421\frac{1}{4}$ thousand. (7) 6075 gal. (8) $3850\frac{1}{4}$ gal. (9) The first by $525\frac{3}{4}$ gal. (10) \$1.56. (11) \$19.82+. (12) \$78. (13) $5\frac{3}{4}$ acres. (14) \$13.33. (15) $707\frac{1}{2}$ sq. yds. (16) \$5.40. (17) $7\frac{1}{2}$ cub. ft. (18) \$436.15. (19) 60 miles. (20) $237\frac{1}{2}$ yds. (21) $9\frac{3}{4}$ in. (22) $2749\frac{1}{4}$ revolutions. (23) 500 ft. (24) 121 posts; $58\frac{3}{4}$