149. Such questions as 7+8+3, &c., are how many? and 20 less 7, less 6, &c., are how many? or questions in which addition and subtraction are combined, we omit; because, any teacher, by a little practice, can very easily give such exercises to the class, and, moreover, every practical teacher knows that much of the *value* of this part of the Arithmetic depends on the pupil not having seen the questions before the lesson begins.

150. *To find the value of 12 things, the value of one thing being given.*

RULE. Reckon each penny in the given value as a shilling, and each farthing as 3*d.*

Ex. Find the value of 12 things at 15¾*d.* each.

By the Rule,

The value req^{d}. = 1*s.* × 15 + 3*d.* × 3 = 15*s.* 9*d.*

Reason for the Process.

12 things at 1*d.* each = 1*s.*; ∴ 12 at 15*d.* each = 1*s.* × 15 = 15*s.*
12 ..... ¼*d.* ..... = 3*d.*; ∴ 12 at ¾*d.* ..... = 3*d.* × 3 = 9*d.*;
∴ 12 things at 15¾*d.* each = 15*s.* 9*d.*

151. *To find the value of 24 things, the value of one thing being given.*

RULE. Reckon each penny in the given value as 2*s.*, and each farthing as 6*d.*

152. *To find the value of 48 things, the value of one thing being given.*

RULE. Reduce the given value into farthings, the result reckoned as so many shillings will be the value required.

Ex. Find the value of 48 things at 18¾*d.* each.

By the Rule, since 18¾*d.* = 75*q.*,
the value req^{d}. = 75*s.* = £3. 15*s.*

Reason for the Process.

48 things at ¼*d.* = 48*q.* = 1*s.*;
∴ 48 things at 75*q.* = 1*s.* × 75 = 75*s.* = £3. 15*s.*

153. *To find the value of 144 things, the value of one thing being given.*

RULE. (1) Find the value of 12 things by Rule 150: then consider this value as the value of one thing, and apply Rule 150 a second time.

Ex. Find the value of 144 things at 13½*d.* each.