

Balancing Accounts

$\begin{array}{r} \$9472.45 \\ 427.73 \\ 29.46 \\ 213.50 \\ 1230.61 \\ 3425.10 \\ \hline 223.17 \\ \hline 3922.84 \end{array}$
 = total of the large side of Account.
 The remaining figures show
 the small side of account before
 being totaled up. The difference
 which is given at bottom of
 the question is the balance.
Question - To subtract from
 $\$9472.45$ the sum of the re-
 maining amounts. Work. - 1st column
 adds 21; then 21 from 25 (suggested by the 5
 at top) leaves 4. Set down 4 and carry
 the 2 (from 2 in 25) to 2nd column which
 totals 26; 26 from 34 (the next highest num-
 ber ending in 4) leaving 8. Set down 8 and
 carry the 3 (from 3 in 34) and etc. This
 rule may be very convenient and is
 easily mastered.

Proof. - The balance (or answer) added
 to the 6 addends will equal top row.

Civil Service Method of Addition

$\begin{array}{r} 54669 \\ 15218 \\ 36425 \\ 45325 \\ \hline 68619 \\ 220256 \end{array}$
 $\begin{array}{r} 19 \\ 220256 \end{array}$
 The sum of each
 column is placed
 out to the right as
 shown herewith and
 afterwards added. 36
 is sum of units col-
 umn; 12 of tens column etc.

This is a safe method for one
 likely to be interrupted in the work!

$\begin{array}{cccccccccccccccccccc} 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 \\ 2 & 7 & 6 & 9 & 3 & 7 & 5 & 8 & 6 & 9 & 4 & 8 & 9 & 7 & 3 & 8 \end{array}$