loses \$5.20. 70. 800 rd. or 4400 yd. 71. (1) \$1147248.24. (2) 14734037013. (3) 17276, 58518, 100625, 2610. (4) 1043, Rem. 24. 72. \(\frac{2}{3}\). 73. 107.0064. yd. **75.** \$100.75. **76.** 6%. **77.** \$762.30. **78.** \$490. 480 ac. 80. \$25.08. 81. \$726. 82. 8%. 83. 300 ac. $46\frac{2}{3}$ ml. 85. \$28.87\frac{1}{2}. 86. \$16. 87. 3 min. 36 sec. past 3 o'clock. 88. 4 min. 47 sec. 89. A, \$1312. B, \$574. 90. \$20187.50. 91. $\frac{3}{8}$. 92. 42 in. 93. 56. 94. \$16. 95. $8\frac{8}{9}$ ft. 96. \$900. 97. 40%. 98. \$16800. 99. The wood costs me \$12 per 36 days or \$13.33\frac{1}{3} per 40 days. The coal costs me \$11.50 per 40 days. 100. 8716.3 bu. 101. 1. 102. (b) 512. Rem. .03. 103. \$4988\frac{4}{7}. 104. Loss 25%. 105. \$27.54. 106. (a) 60 cts. per \$100. (b) \$20.23. 107. (a) 93.6 da. (b) If the men were paid 22 cts. per hour the difficulty in the digging would make no difference. The money would be earned in $\frac{5}{6}$ of the time. If the men were paid in proportion to the digging they $\frac{5}{3}$ as long, or 156 da. 108. (a) $13\frac{1}{3}\%$. (b) \$4.57\frac{1}{2} per ac. 110. (a) \$5.76. (b) If paper is placed from 109. \$415400. end to end of the ceiling the cost would be \$4.15. If paper is placed from side to side of the ceiling the cost would be \$4.02. (Note that the width of the room is 24 ft. 8 in.) 111. Columns -\$24178.16, \$21885.65 and \$13281.46. Lines-\$7553.15, **\$46**89.80, **\$1**857.55, **\$4**73.42, **\$2**995.76, **\$2240.80**, **\$801.72**, **\$**2051.70, **\$**1536.30, **\$**2138.10, **\$**8737.57, **\$**1718.14, **\$**593.05, \$900.96, \$5467.23, \$8441.68, \$2038.45, \$2567.10, \$1058.27. **\$**1484.52. Totals, \$59345.27. **112.** \$62.53. 113. $11\frac{1}{9}\%$. 114. 27.9% of his investment. 115. \$4.94\frac{2}{5}. 116. At the end of six months \$6 would be worth \$6.18. Had I taken the credit price I should have been the loser by \$6.40-\$6.18, or 22 ets. Again, the present value of a \$6.40 credit is \$6.21, which would be 21 ct. in advance of the cash price, \$6. 117. (1) 240115, 220455, 563282. (2) 76655, 35561 and 25625. (3) 579.88392, 12869439. (4) 756. (5) 15. (6) 125 and 12.1. 118. 123 yd. 119. 539 sq. ft. 120. 91 ets. 121. (1) 60264. (2) The work of

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