**Decimalisation of shillings and pence.** For some questions in arithmetic it is convenient to be able to decimalise shillings and pence mentally to any required number of decimal places.

$$Ex.$$
  $13/8\frac{1}{6} = \pounds \cdot 6854166...$ 

Explanation of process.

$$13/8\frac{1}{2} = \pounds \frac{13}{20} + \pounds \frac{8\frac{1}{2}}{240}.$$
  
= \pounds \frac{65}{100} + \pounds \frac{8\frac{1}{2} \times 4\frac{1}{6}}{1000}  
= \pounds \cdot 65 + \pounds \frac{8\frac{1}{2} \times 4}{1000} + \pounds \frac{\frac{1}{6} \text{ of } 8 \cdot 5}{1000}  
= \pounds \cdot 65 + \pounds \cdot 034 + \pounds \cdot 0014166...  
= \pounds \cdot 6854166...

Thus multiplying the shillings by 5 gives hundredths of  $\pounds 1$ , and multiplying the pence by  $4\frac{1}{6}$  gives thousandths of  $\pounds 1$ .

To carry out the work mentally

- (1) Multiplying 13/- by 5 gives  $\pounds 65$ , set down 6 in the first decimal place, and retain 5 mentally for the second place.
- (2) Multiplying  $8\frac{1}{2}d$ . by 4 gives £.034. Combining the previous 5 with the 3 in the second place, we have now £.68, and we retain the 4 mentally for the third place.
- (3)  $\frac{1}{6}$  of 8.5d. gives £.0014166. Combining the previous 4 with the 1 of the third place we have finally

$$13/8\frac{1}{2} = \pounds \cdot 6854166...$$

The result is evolved place by place, and the process can easily be carried out.

Ex.

 $18/9\frac{1}{4} = \pounds \cdot 93854166...$  $11/2\frac{3}{4} = \pounds \cdot 56145833...$ 

A. HOLM.

(41)