

Multiply the sum by the number of days, and that product by the rate per cent. then cut off the two last figures to the right hand, and find the rest by the table, thus—

Number of days.

$$\begin{array}{r}
 365 \times 100 = 36500 \\
 \times \quad 3\frac{1}{2} \\
 \hline
 1095 \ 00 \\
 182 \ 50 \\
 \hline
 1277,50 \\
 \hline
 \end{array}$$

Then from the table.

1000	=	2	14	9	2	14
200	=	0	10	11	2	02
70	=	0	3	10	0	11
7	=	0	0	4	2	31
,50	=	0	0	0	1	31
1277,50	=	3	10	0	0	

The like may be done for any other sum, rate and time whatever.

The End.