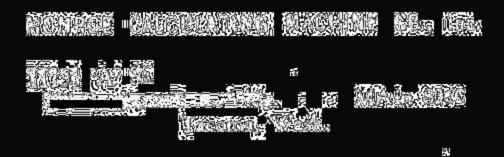
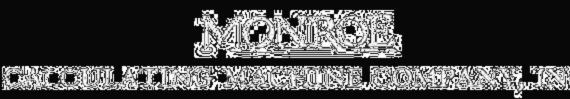
LA Models

MONROE ADDING-CALCULATOR

MONROE CALCULATING MACHINE COMPANY, INC

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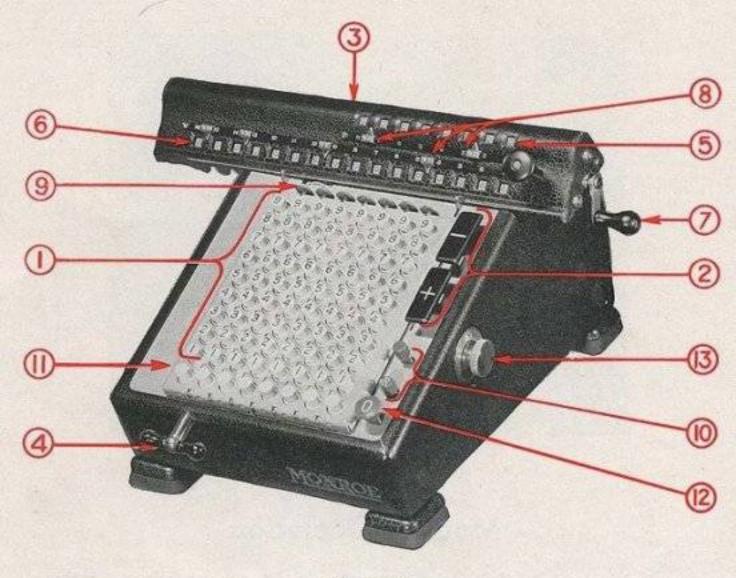
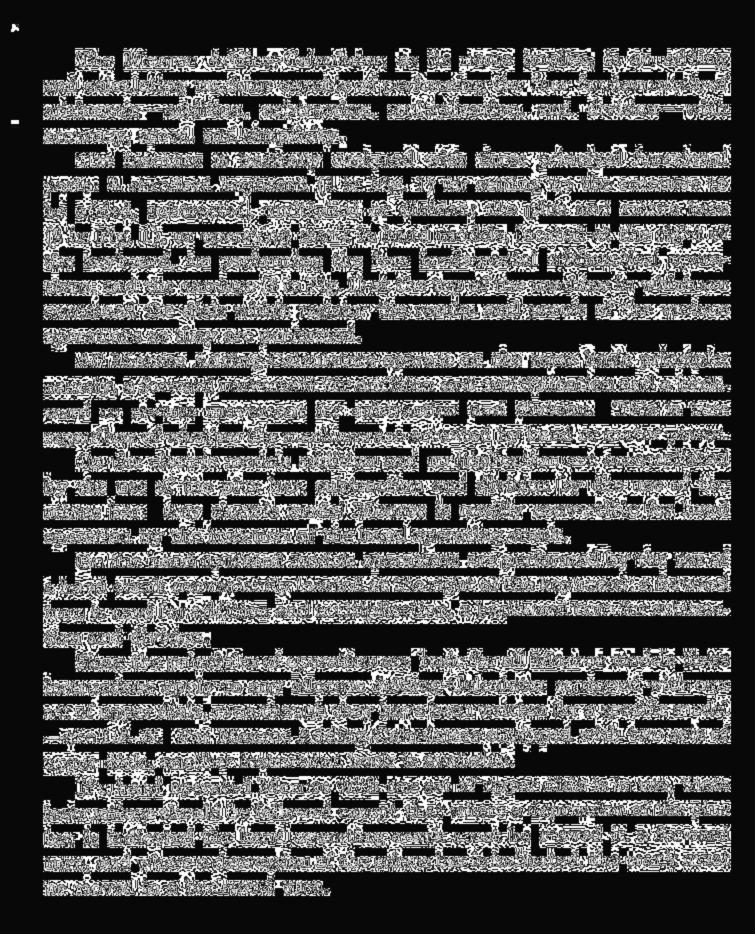


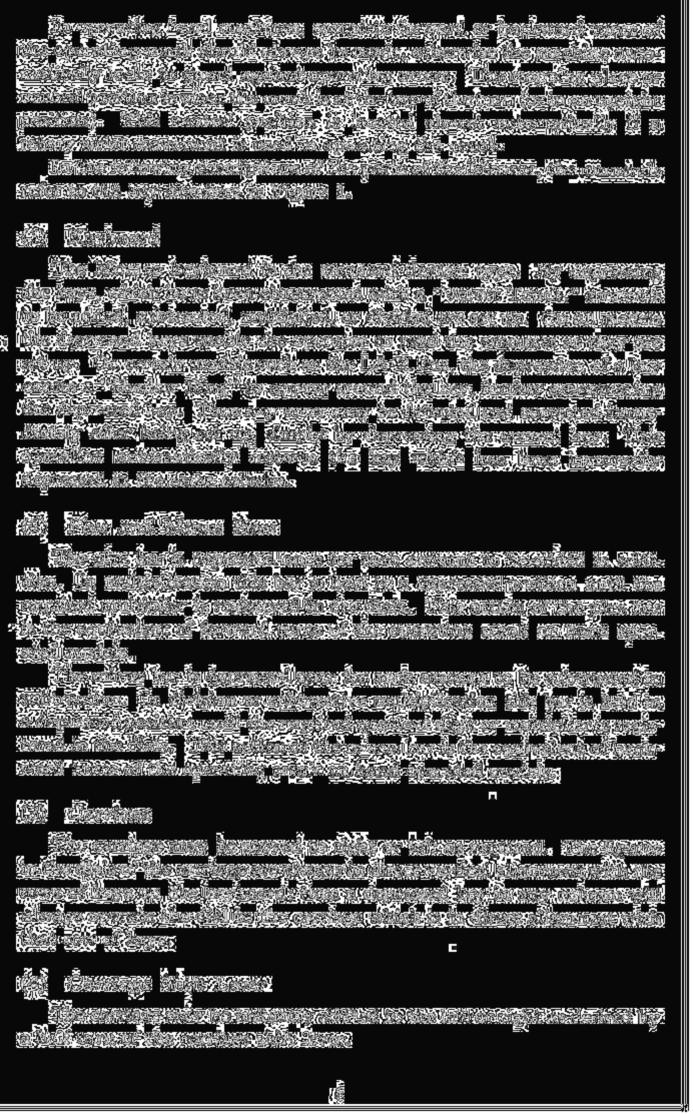
Figure 1

Monroe Adding-Calculator Model LA 160-X

- 1 Keyboard
- 2 Plus and Minus Bars
- 3 Carriage
- 4 Carriage Shift Lever
- 5 Upper Dials
- 6 Lower Dials
- 7 Dials Clear-out Crank

- 8 Decimal Markers on Dials
- 9 Decimal Markers on Keyboard
- 10 Repeat and Non-Repeat Keys
- 11 Individual Column Release or Zero Keys
- 12 Master Clear Key
- 13 Crank Hole Cover



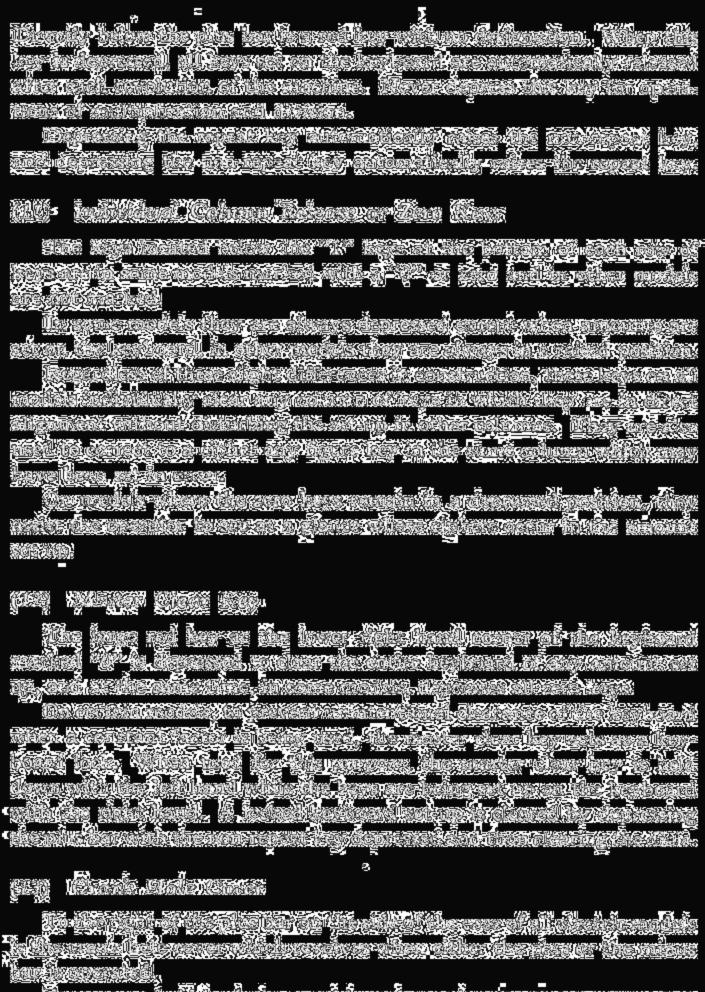


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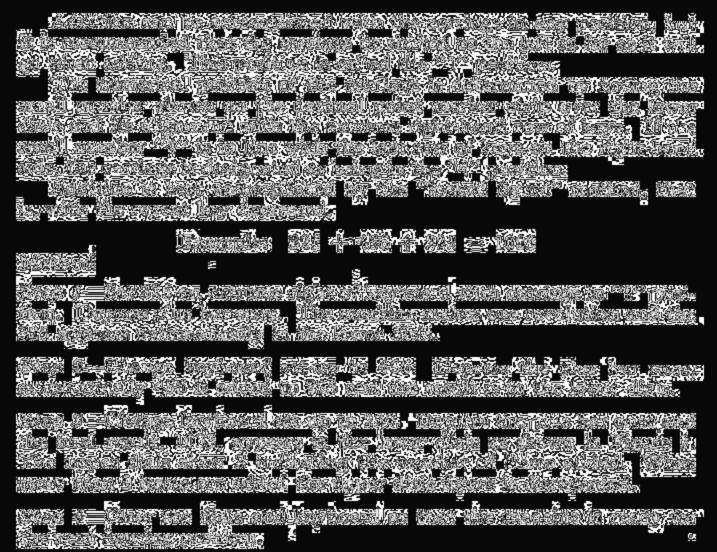
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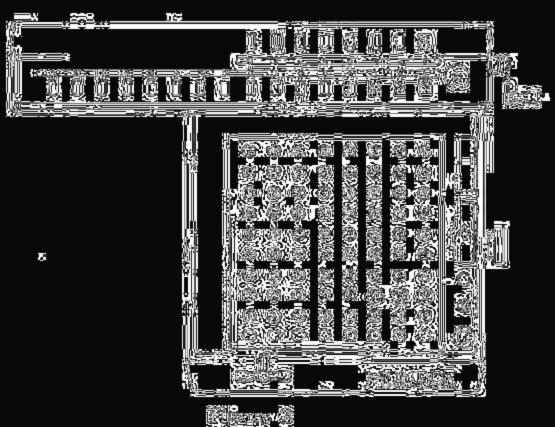
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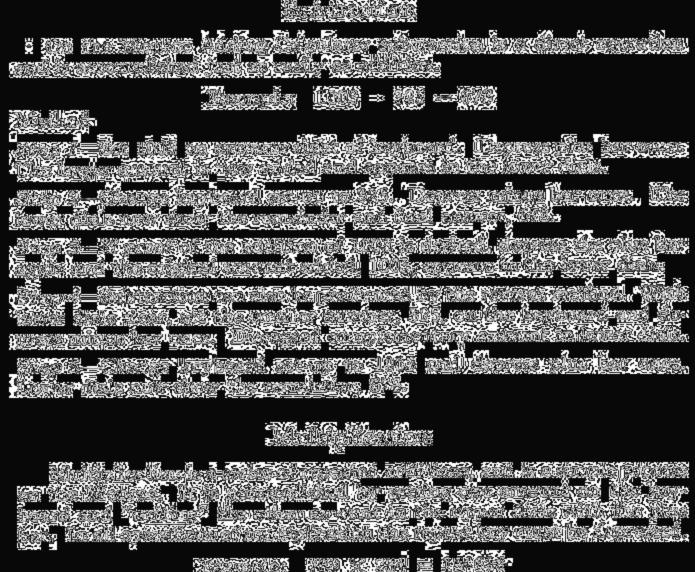




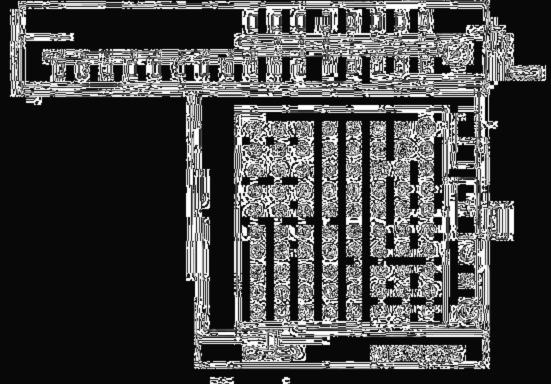
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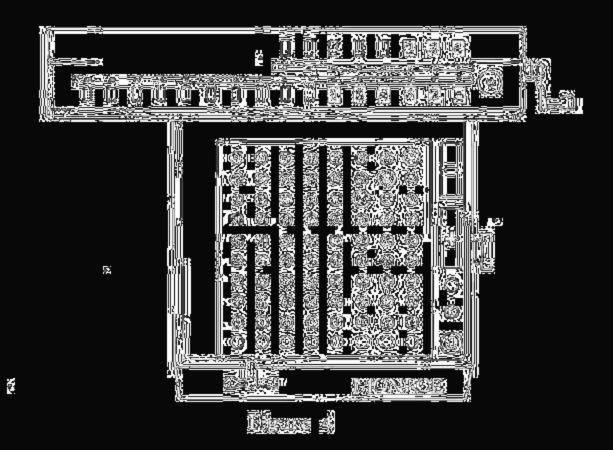








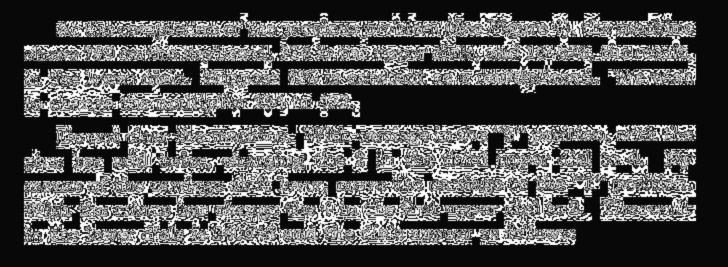


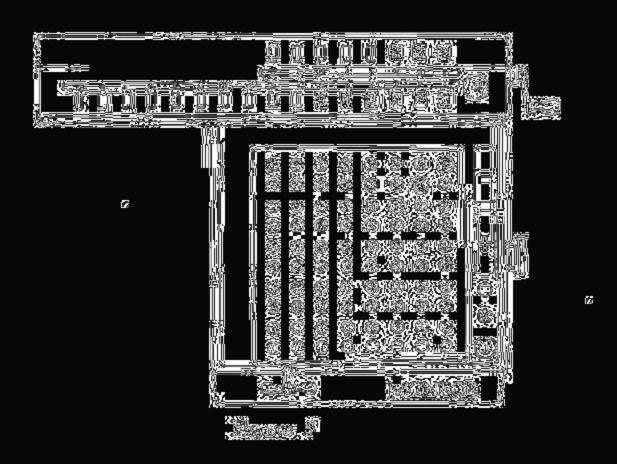


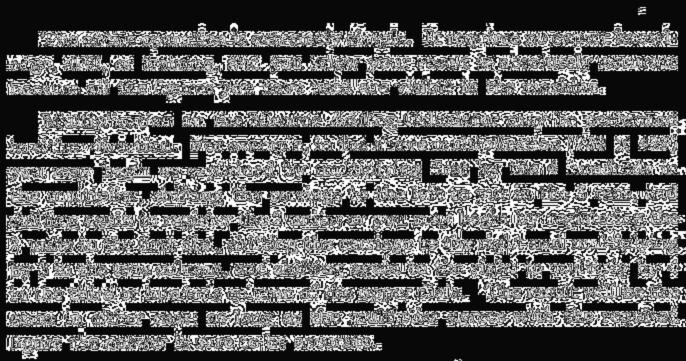
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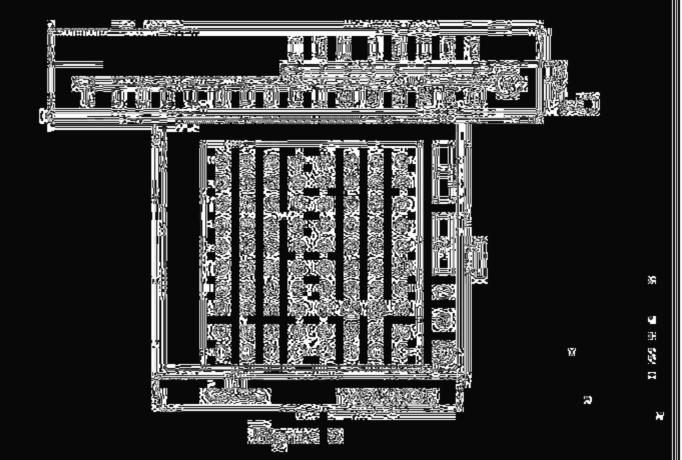
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Step 5—Continue this operation, shifting the carriage and depressing minus and plus bars. At the completion of the problem the quotient, 2132, will appear in the upper dials and the remainder, 23, will appear in the lower dials. The machine at this point appears as shown in Figure 7.

Illustration of all steps—The figures as they appear on the machine at the end of each step are as follows:

	First Step	Second Step	Third Step	Fourth Step
Upper Dials	00002000	00002100	00002130	00002132
Lower Dials	00029591	00007191	00000471	00000023
Keyboard	00000224	00000224	00000224	00000224

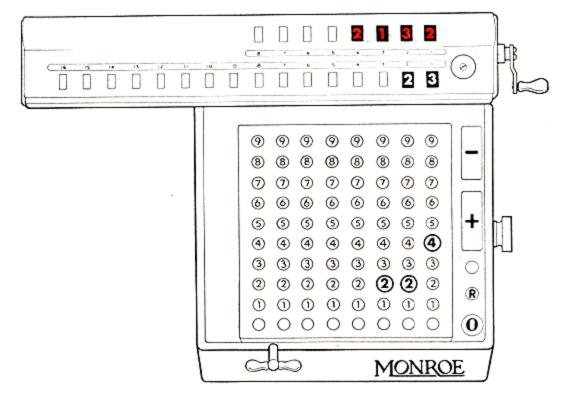


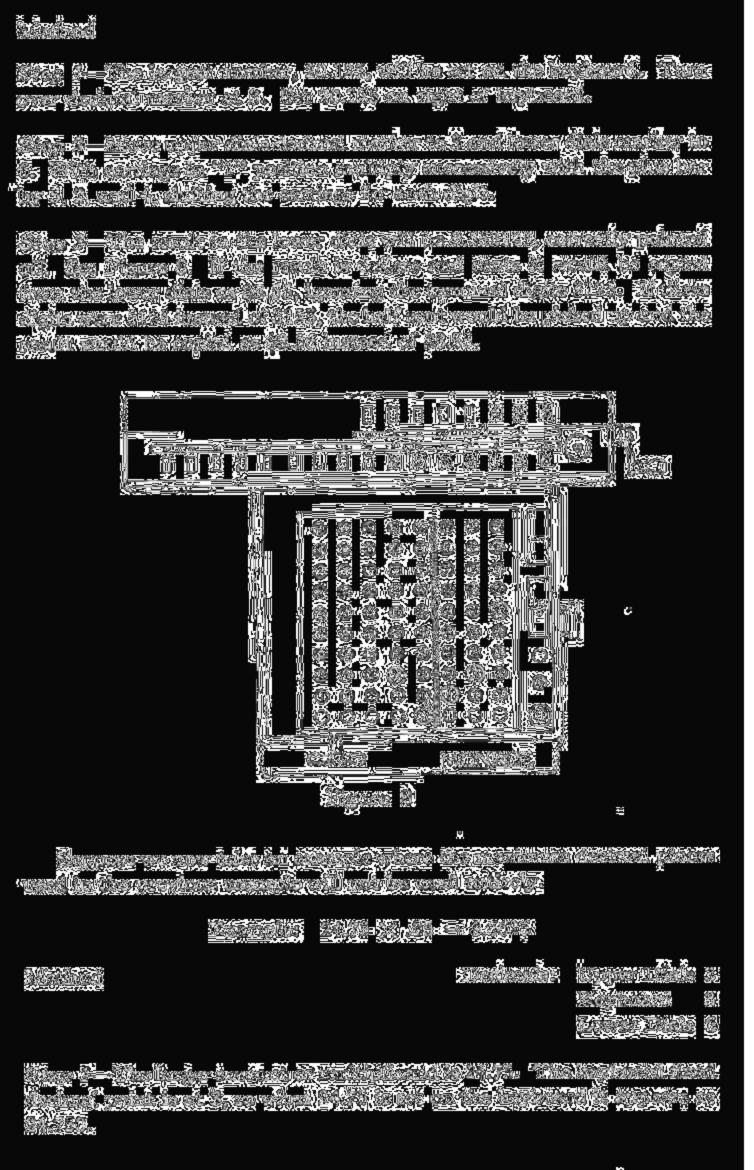
Figure 7

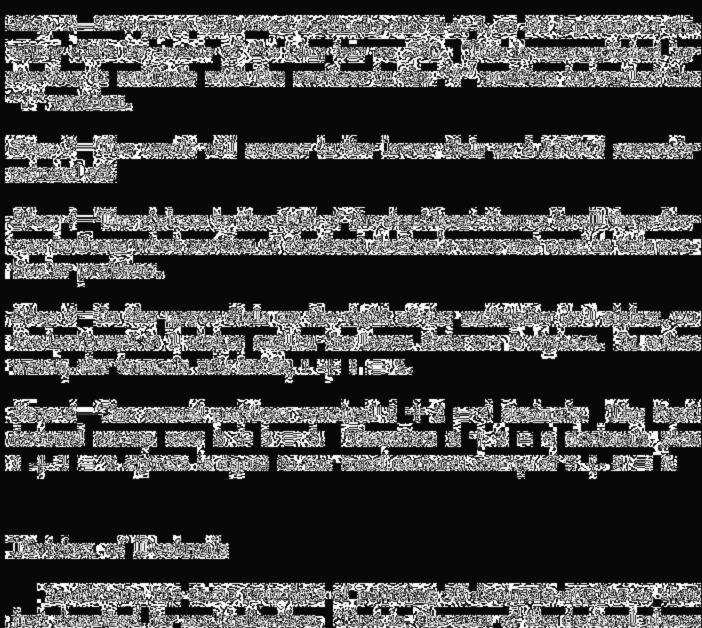
The whole operation requires but a few seconds and is simple and automatic on either hand or electric models.

In operating a hand machine, if at any stage of the division too many backward turns of the crank are made, equivalent to minus bar depressions, a row of nines appears to the left of the dividend and a bell rings, instantly indicating that an over-division has been made.

To correct, merely turn the crank forward, restoring all the figures as they appeared prior to the over-division. When this point is reached the bell rings again, indicating that the correction has been made. An advantage of this second bell signal is this: in fast operation the operator might over-divide more than one extra turn of the crank. The second bell tells the operator when to stop the forward correcting turn of the crank regardless of how many turns may be necessary. The operator need not watch the machine to determine this.

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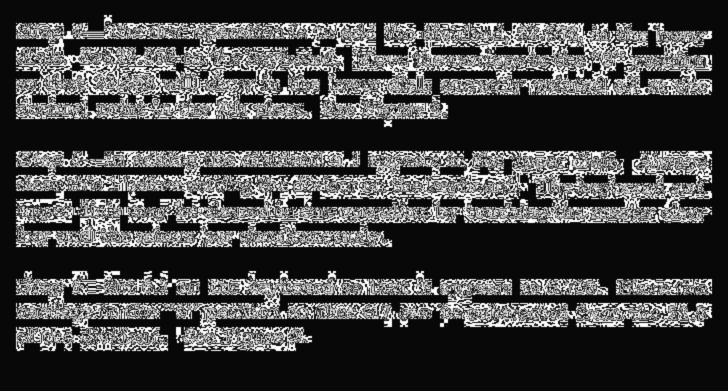


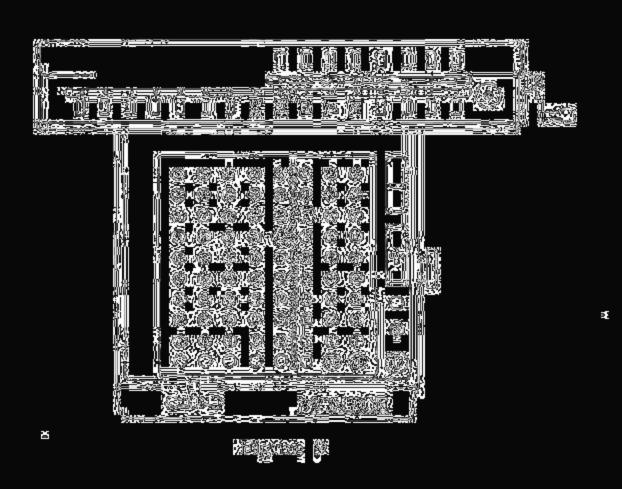


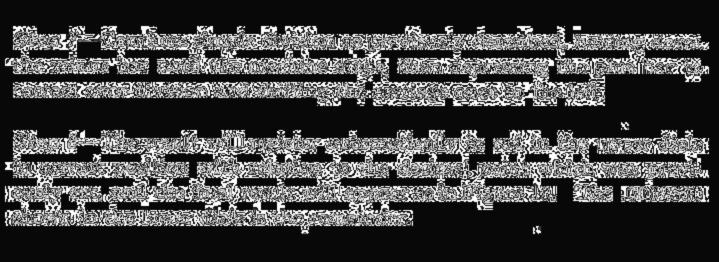


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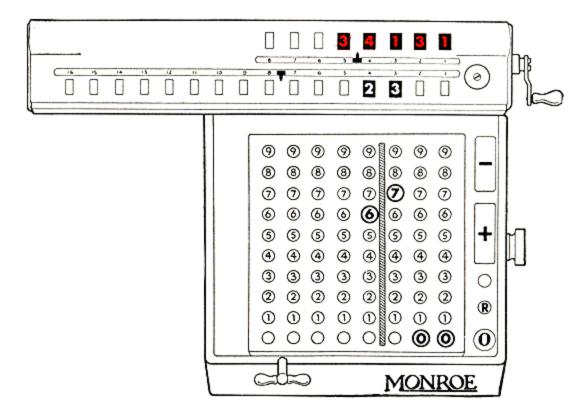


Figure 10

As in all problems of division on the Monroe, after the figures have been set up the operation is entirely automatic and it is really not necessary for the operator to watch the machine until the completion of the division when the final answer is secured.

Take another problem:

Example: $20.621 \div 6.41356 = 3.21522$

Method

Decimals: Upper Dials 6

Keyboard

Lower Dials 11

Step 1—The quotient in this example is to be carried out five decimal places. Therefore the upper dials decimal marker is set at 6, one more than the required 5 places.

Step 2—Since the divisor has 5 decimal places, we turn the keyboard marker over at 5. This makes it necessary that the lower dials decimal marker be set at 11, because 6 + 5 = 11.

Step 3—Set 20.621 on the keyboard as 20.62100. Add into the lower dials with carriage in "7" position.

Step 4—Clear the keyboard and upper dials as previously described by means of the master clear key and minus bar. Set 6.41356 on the keyboard and with carriage in "7" position start the division as indicated in Figure 11.

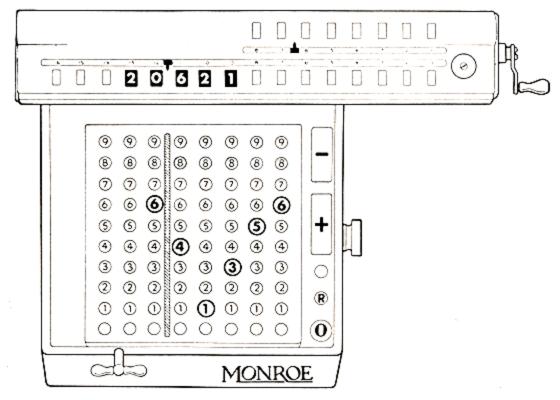


Figure 11

Step 5—Proceed with the division in the regular way. The final result will appear as in Figure 12.

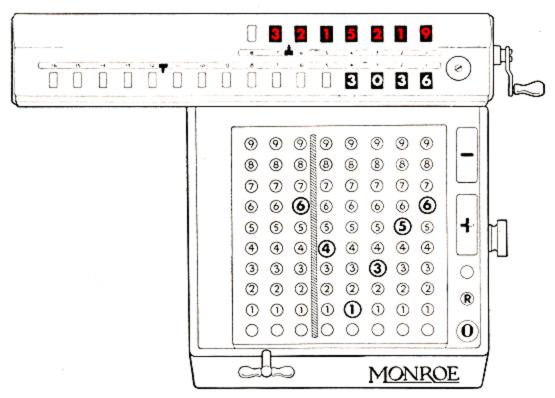


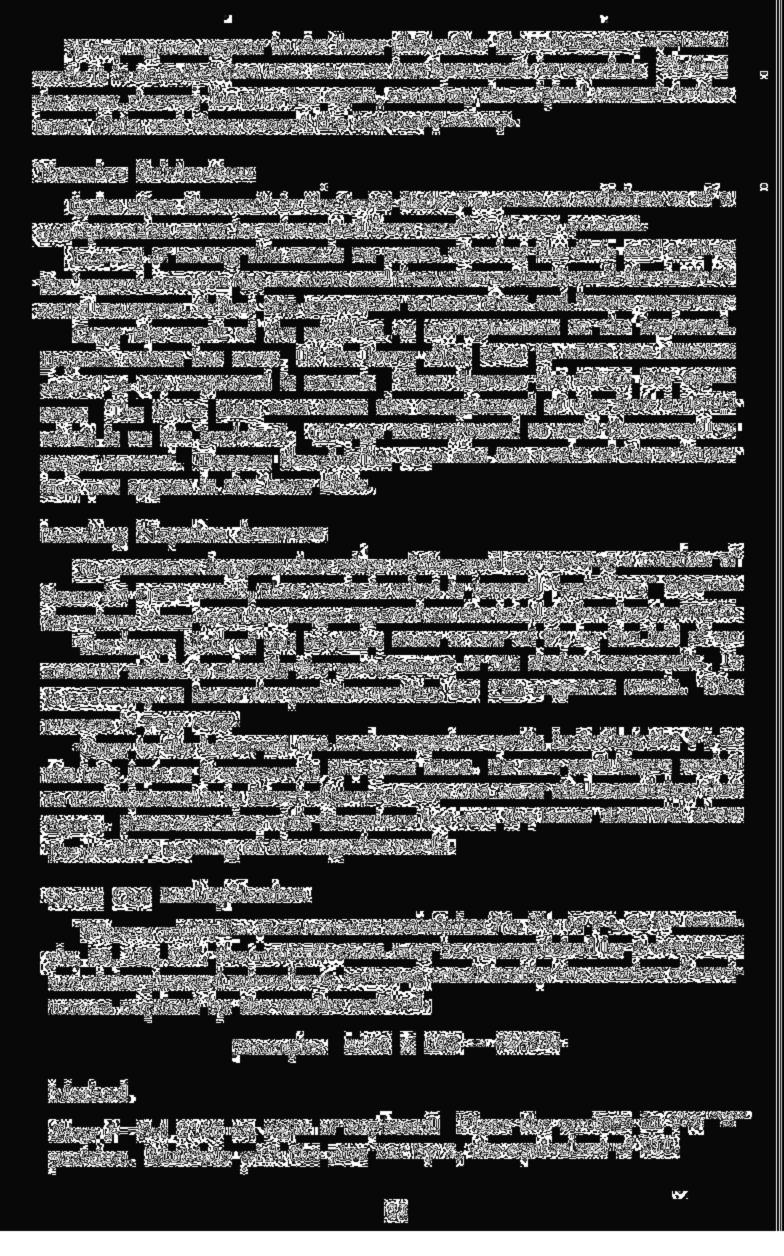
Figure 12

Step 6—The example shown in Figure 12 illustrates the advantage of setting the upper dials decimal marker at one place more than the number of places required for the quotient. In the first upper dial or the sixth place is a 9. Therefore the quotient should be read as 3.21522 and not 3.21521, which would have been the incomplete quotient if the upper dials decimal had been set at 5 places instead of at 6.

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Step 2—Then move the carriage to the left two places so that it is in the "1" position. With the minus bar subtract twice. The answer, 424908, will then appear in the lower dials. In the upper dials will be 202, i.e., 200 less 2. See Figure 13.

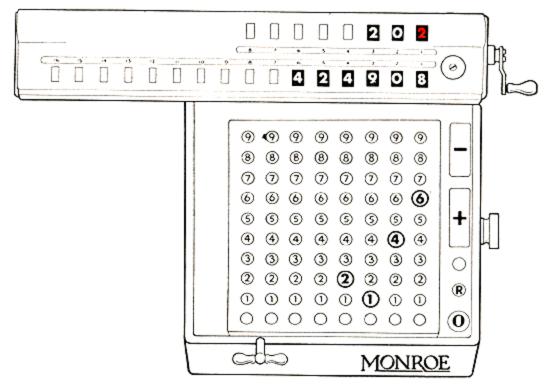


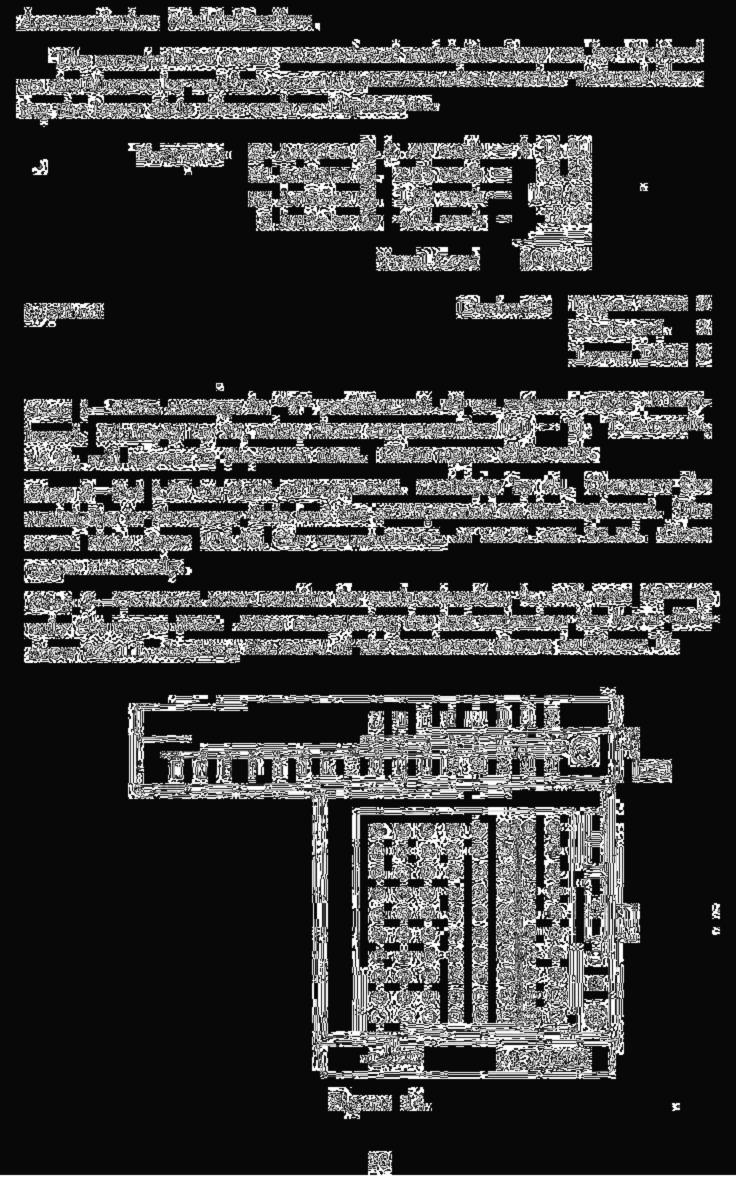
Figure 13

Solving this problem by short cut multiplication required only four revolutions of the machine, whereas the long method of multiplication would take eighteen revolutions. The total of the digits in the upper dials gives the exact number of machine revolutions by short cut or 2+2=4, and the total of the actual digits in the multiplier, 1+9+8=18, gives the number of machine revolutions required if the problem were handled by the long method.

The operator should practice this method of shortening all multiplications. For example, instead of multiplying by 88, multiply by 100 and take off 12, showing the multiplier in the upper dials as 112. Instead of multiplying by 2192, show this multiplier in the upper dials as 2212.

A little practice will enable the operator to become quite proficient in speeding up all multiplications by using short cuts such as these:

Multiplier		Upper Dials		Revolutions Saved
283	==	3 <mark>2</mark> 3	=	5
408	=	412	=	5
827	=	1233	=	8
2791	===	3 <mark>21</mark> 1	=	12
5987	=	6013	=	19



Discounts

Subtractive Multiplication

Example: 456 lbs. Copper @ $$.22\frac{1}{2}$ lb. less $12\frac{1}{2}\% = 89.78

Method

Decimals: Upper Dials 3

Keyboard 3

Lower Dials 6

Step 1—Set 456.000 on keyboard. Multiply by .225. Lower dials show gross amount of invoice, 102.60.

Step 2—With carriage in "3" position, clear keyboard and upper dials only. Copy to keyboard amount in lower dials, 102.60.

Step 3—With minus bar multiply by 1. Then move carriage one place to the left and with minus bar multiply by 2. Move again to left and with minus bar multiply by 5.

Step 4—Upper dials show in red .125, rate of discount, lower dials show 89.775000 or \$89.78, net of invoice, and keyboard shows 102.60, gross of invoice. See Figure 15.

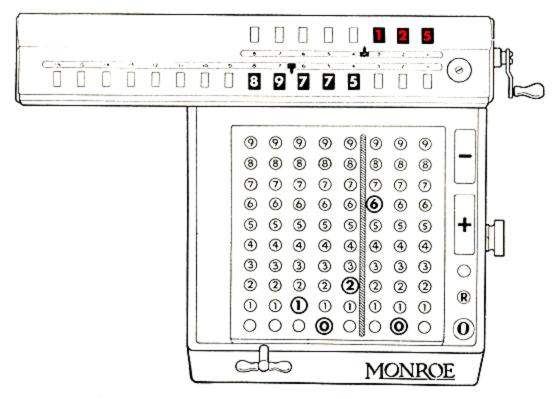
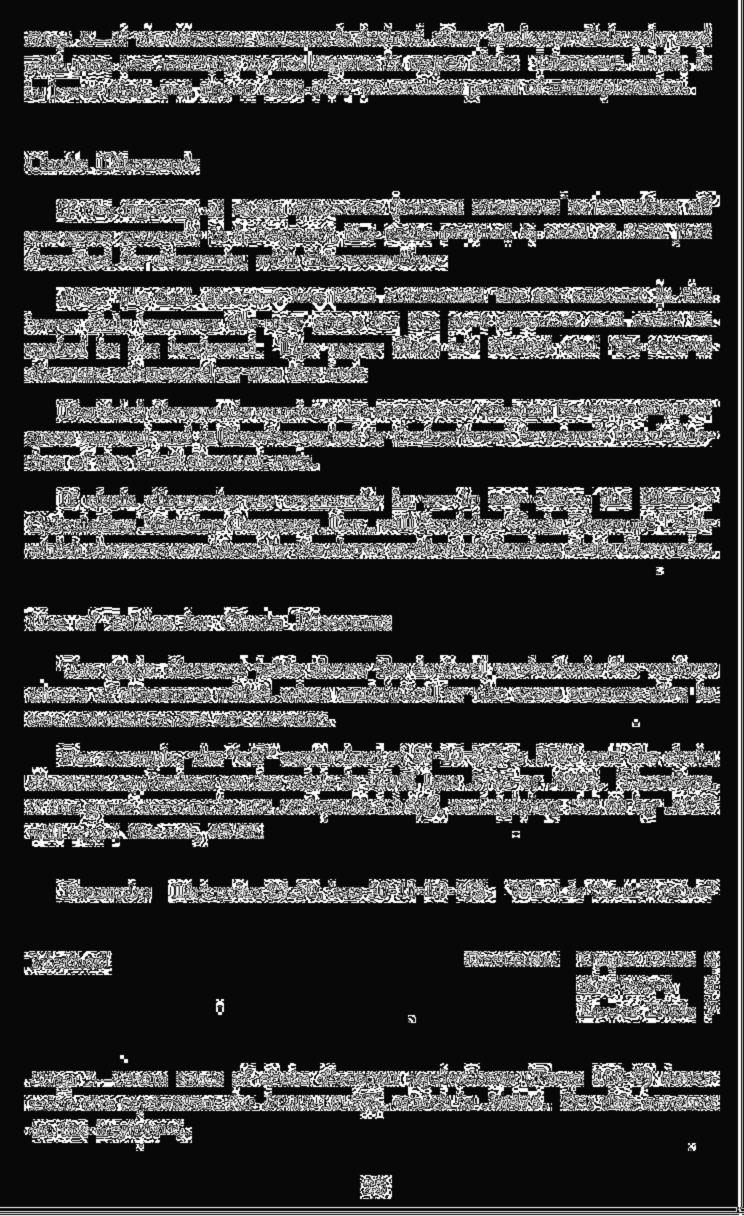


Figure 15

This process of taking off a discount is actually combined subtraction and multiplication.









Method Decimals: Same as in previous example.

Step 1—You will note in each of the above examples there is an amount which is immediately preceded by the word "of." It is a rule when figuring what per cent one amount is of another amount, that the divisor is always the "of" amount or the amount preceded by the word "of."

Step 2—Therefore, the divisors and dividends for these examples, together with the results in the upper dials, appear in the machine as follows:

Lower Dials	j	Keyboard		Upper Dials
Dividend		Divisor		Quotient
275.8500000	÷	355.25	=	.77649
325.4500000	÷	256.75	=	1.26757
12.8500000	÷	175.45	=	.07324

Practical Use of Percentages

Percentages are used in business generally for the purpose of making comparisons of amounts, one amount being taken as a standard of 100% and the other amounts being converted on this basis to a percentage figure, the percentage showing the ratio of difference between the amounts. In determining increases or decreases in amounts of sales, expenses, profits, etc., the relation of one amount to another is more readily comprehended when comparisons are made by means of percentage figures.

The following examples illustrate the application of the Monroe Adding-Calculator to the various forms of this type of figure work so common to accounting and statistical work in all modern business.

Increase and Percentage of Increase

In this problem the amount of increase as well as the percentage of increase is desired.

Example: Find increase and percentage of increase that:

	Increase	% Increase
\$2963.40 is of \$1582.61	\$1380.79	87.25

Method Decimals: Upper Dials 5

Keyboard 2

Lower Dials 7

Step 1—With carriage in "6" position set 2963.40 on the right of the keyboard. Depress plus bar once.

Step 2—Change keyboard set-up to 1582.61. Depress minus bar once. The amount of increase, 1380.79, appears in the lower dials.

Step 3—Now figure the percentage of increase. Shift carriage one place to the left and divide the amount in the lower dials by the amount on the keyboard. The percentage of increase appears in red figures in the upper dials, .87247 or 87.25%.

Decrease and Percentage of Decrease

In this problem the amount of decrease as well as the percentage of decrease is desired.

Example: Find decrease and percentage of decrease that:

Decrease % Decrease

\$1568.05 is of \$2731.65 \$1163.60 42.60

Method Decimals: Same as in previous example.

Step 1—With carriage in "6" position set 1568.05 on the right of the keyboard. Depress minus bar once. The lower dials read 99998431.95.

Step 2—Change keyboard set-up to 2731.65. Depress plus bar once. The amount of the decrease, 1163.60, appears in the lower dials.

Step 3—Shift carriage one place to left and divide. The upper dials show .42596 or 42.60% decrease.

Percentage of Increase—Percentage Only

If the percentage of increase only is required, the subtraction operation is eliminated.

Example: Find the percentage of increase that this year is of last year.

Last Year This Year % Increase \$369.64 \$435.75 17.89

Method Decimals: Upper Dials 5

Keyboard 2

Lower Dials 7

Step 1—Always set on keyboard last year's figure — in this case, 369.64. With carriage in "6" position depress plus bar once. Clear 1 in upper dials.

Step 2—Move carriage to "5" position and with plus bar and "build-up" division (see pages 35-36) add and shift carriage when necessary until the lower dials amount is as close to 435.75 as possible.

Step 3—Upon completion dividend in lower dials will be 435.7501140 and upper dials will show percentage of increase in black, .17885 or 17.89%.

Percentage of Decrease-Percentage Only

If the percentage of decrease only is desired, the subtraction operation is eliminated.

Example: Find the percentage of decrease that this year is of last year.

Last Year	This Year	% Decrease
2361.50	1257.65	46.74

Method Decimals: Same as in previous example.

Step 1—Always set on keyboard last year's figure — in this case, 2361.50. With carriage in "6" position depress plus bar once. Clear 1 in upper dials.

Step 2—Move carriage to "5" position and with minus bar and subtractive division subtract and shift the carriage when necessary until the lower dials amount is as close to 1257.65 as possible.

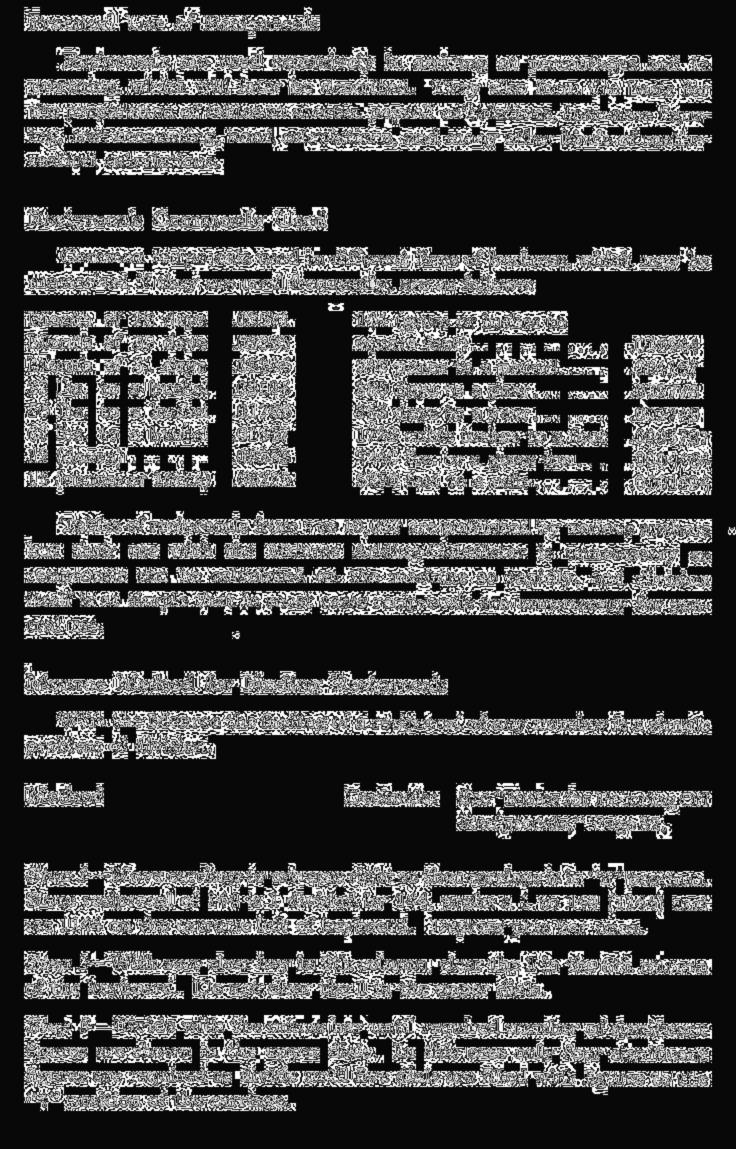
Step 3—Upon completion dividend in lower dials will be 1257.6404400 and upper dials will show percentage of decrease in red, .46744 or 46.74%.

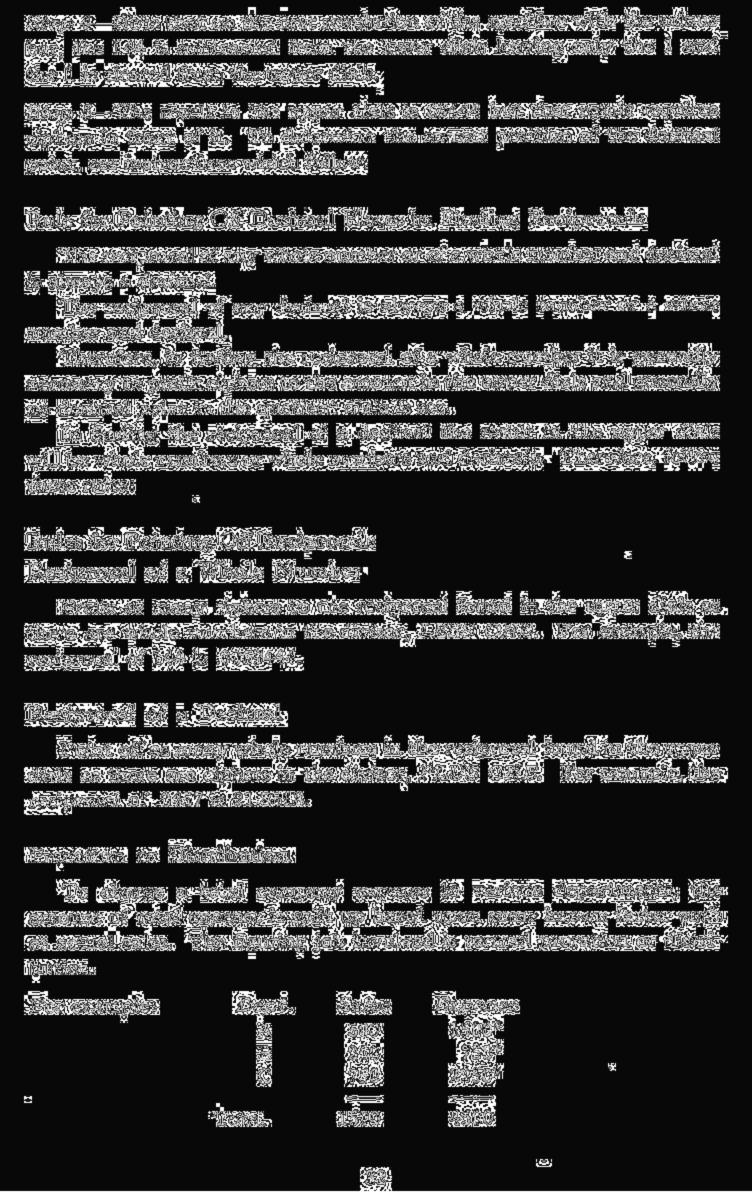
Reciprocals

When the same divisor is used a number of times, division is shortened by multiplying each dividend by the reciprocal of the divisor. In other words, dividing one number by another is the same as multiplying that number by the reciprocal of the divisor.

Definition of a Reciprocal

The reciprocal of a number is 1 divided by that number. For example, 1 divided by 5 equals .2, and .2 is therefore the reciprocal of 5. Multiplying any number by .2 gives the same result that would be secured in dividing that number by 5, because 5 and .2 are reciprocals of each other.





In the above example the amounts with an * were secured by prorating. We found the relationship of total sales to total expense by dividing the latter by the former. The result was 3. Then we multiplied the sales for each department by 3 and secured the prorated amount of expense for each department.

This type of figure work is very common to all business. The proration can be either a dollars and cents proration or it can be based upon percentage or a combination of both.

Example: Railroad Proration

Division	Mileage	Total Receipts	% Due Each	Amount Due Each
Α	423		•526775	\$5101.684
В	234		.291407	2822.204
С	146		.1 81818	1760-862
Total	803	\$9684.75	1.000000	\$9684.750

Note: Red figures are calculated figures.

Method Decimals: Upper Dials 0

Keyboard 8

Lower Dials 8

Step 1—First add the mileages to secure total mileage, 803.

Step 2—As previously described under Reciprocals, find the reciprocal for 803 which is .00124533.

Step 3—Set .00124533 on the keyboard and multiply by 423, mileage for Division A. Result in lower dials is .526775 or 52.6775% due Division A. Do not clear keyboard or dials.

Step 4—With plus and minus bars change 423 in upper dials to mileage for Division B. Result is .291407.

Step 5—Continue same routine for Division C. Having secured these percentages it is necessary to prorate the total receipts, 9684.75, on the basis of these percentages.

Step 6-Change decimal set-up to: Upper Dials 6

Keyboard 2

Lower Dials 8

