

Multiply both sides by  $r^2$ :  $F \cdot r^2 = \frac{GmM}{r^2} \cdot r^2$

Simplify:  $Fr^2 = GmM$

Divide both sides by  $Gm$ :  $\frac{Fr^2}{Gm} = \frac{GmM}{Gm}$

Simplify:  $\frac{Fr^2}{Gm} = M$