Subtraction

Subtraction by decomposition

Worked Example 1

271 − 38

We write as

	H	T	U	
	2	⁶7	¹1	
-		3	8	
	2	3	3	

Steps
1. Start at the top of the **units** column and say '1 subtract 8 we can't do'.
2. Look at the top of the **tens** column and take 1 **ten** and **exchange** for 10 **units** making the **tens** column now 6 and the **units** column now 11.
3. Then we can say '11 subtract 8 =/makes 3'.
4. The rest of the subtraction can be completed in the usual way.

Worked Example 2

400 - 73

We write as

	H	T	U	
	³4	⁹¹0	¹0	
-		7	3	
	3	2	7	

Steps
1. Start at the top of the **units** column and say '0 subtract 3 we can't do.'
2. Look at the top of the **tens** column– it is another 0 which cannot be **exchanged** for any **units** so look to the top of the **hundreds** column on the left of that. Take 1 of the **hundreds** and **exchange** for 10 **tens** making the **hundreds** column now 3 and the **tens** column now 10.
3. Repeat this by then **exchanging** 1 **ten** for 10 **units**.
4. Then we can say '10 subtract 3 = 7'
5. '9 subtract 7 = 2'
6. The rest of the subtraction can be completed in the usual way.

Subtraction by counting on

Worked Example

To solve 41 − 27, count on from 27 until you reach 41
Steps
1. Counting on from 27 to 30 is 3
2. Counting on from 30 to 40 is 10.
3. Counting on from 40 to 41 is 1.

So 27 to 41 is 3 + 10 + 1 = 14