Subtraction

Subtraction by decomposition

Worked Example 1

271 – 38

We write as

	H	T	U
	2	$^{6}\cancel{7}$	$^{1}1$
-		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 **'exchange'** 7 **tens** for 6 **tens** and 10 **units** making 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
	$^{3}\cancel{4}$	$^{9\,1}\cancel{0}$	$^{1}0$
-		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. **'Exchange'** 4 **hundreds** for 3 **hundreds** and 10 **tens**.
3. Repeat this by then **'exchanging'** 10 **tens** for 9 **tens** and 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