

Overview of Calculation Approaches

Early Years into KS1

- Visualisation to secure understanding of the number system, especially the use of place value resources such as Base 10 and 100 Squares.
- Secure understanding of numbers to 10, using resources such as Tens Frames, fingers and multi-link.
- To begin making links between the different images of a number and their links to calculation.
- Practical, oral and mental activities to understand calculation.
- Personal methods of recording.

Key Stage 1

- Introduce signs and symbols (+, -, x, ÷ in Year 1 and <, > signs in Year 2)
- Extended visualisation to secure understanding of the number system beyond 100, especially the use of place value resources such as Base 10, Place Value Charts & Grids, Number Grids, Arrow Cards and Place Value Counters.
- Further work on recognising numbers without counting and Tens Frames to develop basic calculation understanding, supported by multi-link.
- Continued use of practical apparatus to support the early teaching of 2-digit calculation. For example, using base 10 to demonstrate partitioning and exchanging before these methods are taught as jottings / number sentences.
- Methods of recording / jottings to support calculation (e.g. partitioning or counting on).
- Use images such as empty number lines to support mental and informal calculation.

Year 3

- Continued use of practical apparatus, especially Place Value Counters and Base 10 to visualise written / column methods before and as they are actually taught as procedures.
- Continued use of mental methods and jottings for 2 and 3 digit calculations.
- Introduction to more efficient informal written methods / jottings including expanded methods and efficient use of number lines (especially for subtraction).
- Column methods, where appropriate, for 3 digit additions and subtractions.

Years 3-6

- Continued use of mental methods for any appropriate calculation up to 6 digits.
- Standard written (compact) / column procedures to be learned for all four operations
- Efficient informal methods (expanded addition and subtraction, grid multiplication, division by chunking) and number lines are still used when appropriate. Develop these to larger numbers and decimals where appropriate.

N.B. Children must still be allowed access to practical resources to help visualise certain calculations, including those involving decimals

Addition Progression

The aim is that children use mental methods when appropriate, but for calculations that they cannot do in their heads they use an efficient written method accurately and with confidence.

Children need to acquire one efficient written method of

calculation for addition that they know they can rely on when mental methods are not appropriate.

To add successfully, children need to be able to:

- recall all addition pairs to 9 + 9 and complements in 10;
- add mentally a series of one-digit numbers, such as 5 + 8 + 4;
- add multiples of 10 (such as 60 + 70) or of 100 (such as 600 + 700) using the related addition fact, 6 + 7, and their knowledge of place value;
- partition two-digit and three-digit numbers into multiples of 100, 10 and 1 in different ways.

Note: It is important that children's mental methods of calculation are practised and secured alongside their learning and use of an efficient written method for addition.

Mental Addition Strategies

There are 5 key mental strategies for addition, which need to be a regular and consistent part of the approach to calculation in all classes from Year 2 upwards.

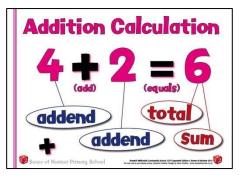
These strategies will be introduced individually when appropriate, and then be rehearsed and consolidated throughout the year until they are almost second nature.

These strategies are **partitioning**, **counting on**, **round and adjust**, **double and adjust and using number bonds**. The first two strategies are also part of the written calculation policy (see pages 12-14) but can equally be developed as simple mental calculation strategies once children are skilled in using them as jottings.

Using the acronym **RAPA CODA NUMBO**, children can be given weekly practice in choosing the most appropriate strategy whenever they are faced with a simple addition, usually of 2 or 3 digit numbers, but also spotting the opportunities (E.g. 3678 + 2997) when they can be used with larger numbers

- RA Round & Adjust
- PA Partitioning
- CO Counting On
- DA Double & Adjust
- NUMBO Number Bonds

For example, using the number 45, we can look at the other number chosen, and decide on the most appropriate mental calculation strategy.







The 5 key strategies need to be linked to the key messages from pages 2 and 3 –

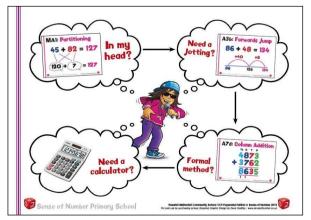
The choice as to whether a child will choose to use a mental method or a jotting will depend upon

- a) the numbers chosen and
- b) the level of maths that the child is working at.

For example, for 57 + 35

a Year 2 child may use a long jotting or number line

a Year 3 child might jot down a quick partition jotting, a Year 4 child could simply partition and add mentally.



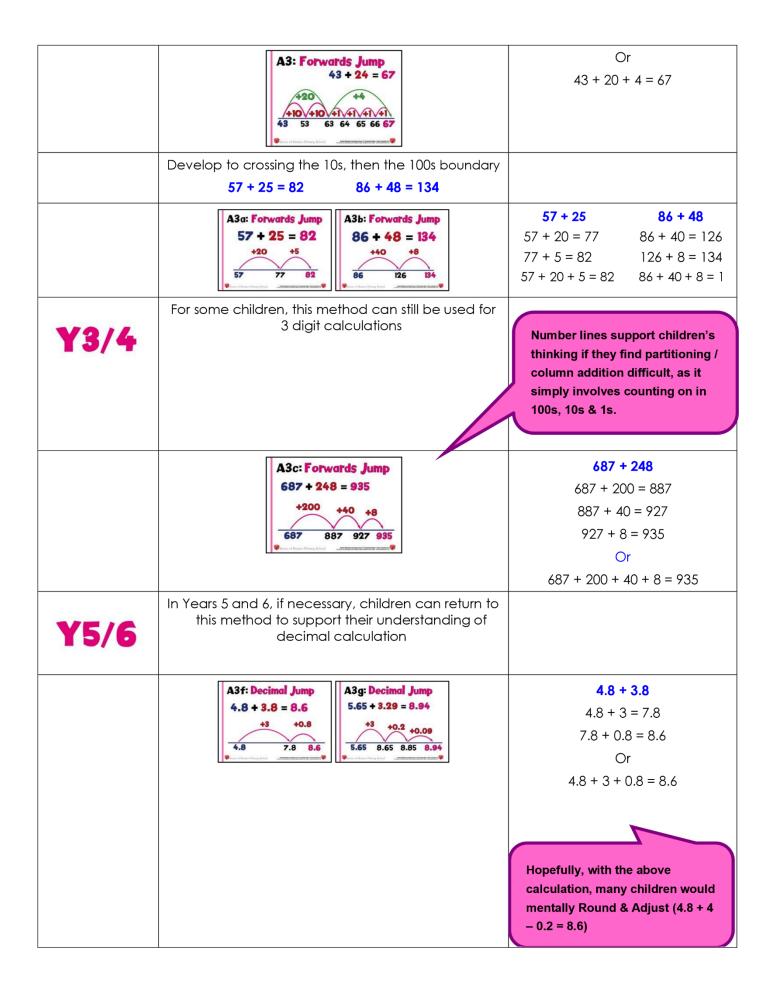
As a strategy develops, a child will begin to recognise the instances when it would be appropriate: -

E.g. 27 +9, 434 + 197, 7.6 + 1.9 and 5.86 + 3.97 can all be calculated very quickly by using the **Round & Adjust** strategy.

Below you can see the progression of each strategy through the year groups, with some appropriate examples of numbers, which may be used for each strategy.

MA	MAI: Partitioning 45 + 82 = 127 120 + 7 = 127	MA2: Counting On 45 + 20 = 65 45 + 65		MA3: Number Bonds 45 + 95 = 140 40 + 100 = 140	MA4: Double & Adjust 45 + 46 = 91 45 + 45 + 1 90 + 1 = 91	MA5: Round & Adjust 45 + 39 = 84 45 + 40 - 1 85 - 1 = 84
Y1		MA2a: Counting On 12 + 5 = 17 12 - 17	MA2b: Counting On 57 + 10 = 67 57 - 10 - 67	MA3: Number Bonds	MA4: Double & Adjust 5 + 6 = 11 5 + 5 + 1 10 + 1 = 11	MA5: Round & Adjust 45 + 9 = 54 45 + 10 - 1 = 55 - 1 = 54
¥2	MA1: Partitioning 43 + 21 = 64 60 + 4 = 64	MA2a: Counting On 78 + 7 = 85 78 * 78	MA2b: Counting On 58 + 40 = 98 58 98	MA3: Number Bonds 3+4+7 = 14 10 4	MA4: Double & Adjust 7 + 8 = 15 7 + 7 + 1 14 + 1 = 15	MA5: Round & Adjust 45 + 19 = 64 45 + 20 - 1 65 - 1 = 64
¥3	MA1: Partitioning 57 + 25 = 82 70 + 12 = 82	MA2a: Counting On 85 + 50 = 135 85 +50 85 135	MA2b: Counting On 534 + 300 = 834 +300 534 (834)	MA3: Number Bonds 43 + 9 + 7 + 21 = 80 50 30	MA4: Double & Adjust 16 + 17 = 33 16 + 16 + 1 32 + 1 = 33	MA5: Round & Adjust 45 + 97 = 142 45 + 100 - 3 145 - 3 = 142
¥4	MAI: Partitioning 648 + 231 = 879 800+70+9 = 879	MA2a: Counting On 784 + 60 = 844 784 - 60 - 844	MA2b: Counting On 4837 + 3000 = 8347 +3000 (4837 (7837)	MA3: Number Bonds 42+16+28+54 = 140 70 70	MA4: Double & Adjust 37 + 38 = 75 37 + 37 + 1 74 + 1 = 75	MA5: Round & Adjust 345 + 298 = 643 345 + 300 - 2 645 - 2 = 643
Y5	MA1: Partitioning 576 + 258 = 834 700 + 120 + 14 = 834	MA2a: Counting On 837 + 500 = 1337 +500 837 (1337)	MA2b: Counting On 7583 + 5000 = 12583 +5000 (7583 (2583)	MA3: Number Bonds 54.56+ 53.27 + 51.44 + 59.27 56.00 53.27	MA4: Double & Adjust 125 + 127 = 252 125 + 125 + 2 250 + 2 = 252	MA5: Round & Adjust 4645 + 1996 = 6641 4645 + 2000 - 4 6645 - 4 = 6641
Y6	MA1: Partitioning 4.73 + 2.21 = 6.94 6 + 0.9 + 0.04 = 6.94	MA2a: Counting On 43,926+30,000 = 73,826 +30,000 43,826 (73,826)	MA2b: Counting On 5,753,947 + 4,000,000 9,753,947 4,000,000 5,753,947 5,753,947 9,753,947	MA3: Number Bonds 24:25+31.63+21.75+77.63 46 31.63	MA4: Double & Adjust 4.5 + 4.7 = 9.2 4.5 + 4.5 + 0.2 9 + 0.2 = 9.2	MA5: Round & Adjust 45.2 + 49.9 = 95.1 45.2 + 50 - 0.1 95.2 - 0.1 = 95.1

Stage 1	Finding a Total and the Empty Number Line	Alternative Method: Counting on Mentally or as a jotting
FS/Y 1	Initially, children need to represent addition using a range of different resources, and understand that a total can be found by counting out the first number, counting out the second number then counting how many there are altogether. 3 + 5 = 8	
	A1: Objects & Pictures	3 (held in head) then use fingers to count on 5 ("3 4,5,6,7,8)
	This will quickly develop into placing the largest number first, either as a pictorial / visual method or by using a number line. 5 + 3 = 8	5 (haddie haard) dhan ar oo daa 2
	Ald: Largest Number 1st A2: Counting On $+1 +1 +1$ $5 + 3 = 8$ $5 + 3 = 8$	5 (held in head) then count on 3 ("5 6, 7, 8 ")
¥1/2	Steps in addition can be recorded on a number line. The steps often bridge through 10. 8 + 5 = 13	
	A2a: Counting On 42a: Counting On 42a 41a	8 (held in head) then count on 5 ("8 9, 10, 11, 12, 13 ")
	The next step is to bridge through a multiple of 10.	
	A2b: Counting On 43 $+1$ $+1$ $+1$ $+1$ $+1$ $+1$ $+157$ 58 59 60 61 62 6357 $+ 6 = 639$ -100 -100 -100	57 (held in head) then count on 6 ("57 58,59,60,61,62,63")
	The number line becomes a key image for demonstrating how to keep one number whole, whilst partitioning the other number. Teach the children firstly to add the tens then the ones individually $(43 + 24 = 43 + 10 + 10 + 1 + 1 + 1)$ before progressing to counting on in tens and ones (43 + 20 + 4)	This method will be a jotting approach, and may look like the following examples: - 43 + 24 43 + 20 = 63 63 + 4 = 67



Stage 2	Partition Jot	Alternative Method: Traditional Partitioning
Y2/3	Traditionally, partitioning has been presented using the method on the right. Although this does support place value and the use of arrow cards, it is very laborious, so it is suggested that adopting the 'partition jot' method will improve speed and consistency for mental to written (or written to mental) progression	Record steps in addition using partition, initially as a jotting: - 43 + 24 = 40 + 20 + 3 + 4 = 60 + 7 = 67 Or, preferably
	As soon as possible, refine this method to a much quicker and clearer ' Partition Jot ' approach A5: Partition Jot 43 + 24 = 67 60 + 7	A4: Partitioning 43 + 24 = 67 40 + 20 = 60 $3 + 4 = \frac{7}{67}$
	As before, develop these methods, especially Partition Jot, towards crossing the 10s and then 100s.	
	A5a: Partition Jot 57 + 25 = 82 70 + 12	A4b: Partitioning 86 + 48 = 134 $80 + 40 = 120$ 6 + 8 = 14 $7 + 5 = 12$ $7 + 5 = 12$ $80 + 40 = 120$ $6 + 8 = 14$ $9 - 120$ $80 + 40 = 120$ $80 + 40 = 120$ $6 + 8 = 14$ $80 + 10 = 120$ $80 + 20 = 70$ $7 + 5 = 12$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 20 = 70$ $7 + 5 = 12$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 10 = 100$ $80 + 100 = 100$ $80 + 100 = 100$ $80 + 100 = 100$ $80 + 100 = 100$ $80 + 100 = 100$
	This method will soon become the recognised jotting to support the teaching of partitioning. It can be easily extended to 3 and even 4 digit numbers when appropriate.	For certain children, the traditional partitioning method can still be used for 3 digit numbers, but is probably too laborious for 4 digit numbers.
¥3/4	A5c: Partition Jot 687 + 248 = 935 800 + 120 + 15 Prover from Jot 4873 + 3762 = 8635 7000 + 1500 + 130 + 5 Prover from Jot 4873 + 3762 = 8635 7000 + 1500 + 130 + 5	A4c: Partitioning 687 + 248 = 935 600 + 200 = 800 80 + 40 = 120 7 + 8 = 15 935
	Partition jot is also extremely effective as a quicker alternative to column addition for decimals.	Some simple decimal calculations can also be completed this way.
¥5/6	A5f: Partition Jot 4.8 + 3.8 = 8.6 7 + 1.6 Prover Hunder Provide A5g: Partition Jot 5.65 + 3.29 = 8.94 8 + 0.8 + 0.14 Prover Hunder Provide A1	
	For children with higher-level decimal place value skills, partition jot can be used with more complex decimal calculations or money.	
	A5h: Partition Jot 76.7 + 58.5 = 135.2 120 + 14 + 1.2 (

Stage 3	Expanded Method in Columns		
Y3	 Column methods of addition are introduced in Year 3, but it is crucial that they still see mental calculation as their first principle, especially for 2 digit numbers. Column methods should only be used for more difficult calculations, usually with 3 digit numbers that cross the Thousands boundary or most calculations involving 4 digit numbers and above. N.B. Even when dealing with bigger numbers / decimals, children should still look for the opportunity to calculate mentally (E.g. 4675 + 1998) 		
	2 digit examples are used below simply to introduce column methods to the children. Most children would continue to answer these calculations mentally or using a simple jotting.		
	Using the column, children need to learn the principle of adding the ones first rather than the tens.		
	The 'expanded' method is a very effective introduction to column addition. It continues to use the partitioning strategy that the children are already familiar with, but begins to set out calculations vertically. It is particularly helpful for automatically 'dealing' with the 'carry' digit		
	A. Single 'carry' in units B. 'Carry' in units and tens		
¥3/4	(A6: Expanded Column) 57 + 25 12 70 (A6: Expanded Column) ************************************		
	Once this method is understood, it can quickly be adapted to using with three digit numbers. It is rarely used for 4 digits and beyond as it becomes too unwieldy.		
	A6: Expanded Column 687 + 248 15 120 800 935		
	The time spent on practising the expanded method will depend on security of number facts recall and understanding of place value. Once the children have had enough experience in using expanded addition, and have also used practical resources (Base 10 / place value counters) to model exchanging in columns, they can be taken on to standard, 'traditional' column addition.		

Stage 4	Column Method		
¥3/4	As with the expanded method, begin with 2 digit numbers, simply to demonstrate the method, before moving to 3 digit numbers. Make it <u>very clear</u> to the children that they are still expected to deal with all 2 digit (and many 3 digit) calculations mentally (or with a jotting), and that the column method is designed for numbers that are too difficult to access using these ways. The column procedure <u>is not</u> intended for use with 2 digit numbers.		
	'Carry' ones then ones and tens Use the words 'carry ten' and 'carry hundred', not 'carry one'		
Record ca digits belo the line.			
¥4	Once confident, use with 4 digit numbers (Year 4) .		
	A7d: Column Addition 4873 + 3762 8635 *		
¥5/6	Extend to 5/6 digit calculations then decimal calculations (Year 5)		
If children make repeat errors at any stage, they o return to the expanded method or a earlier jotting	$\begin{bmatrix} 1 & 3 & 3 & 0 & 7 & 3 \\ \hline 1 & 1 & 1 & 1 & 1 \\ \hline 1 & 1 & 1 & 1 & 1 \\ \hline 1 & 1 & 1 & 1 & 1 \\ \hline 1 & 1 & 1 & 1 & 1 \\ \hline 0 & 1 & 1 & 1 \\ \hline 0 & 1 & $		
	The key skill in upper Key Stage 2 that needs to be developed is the laying out of the column method for calculations with decimals in different places. A7 j: Column Addition		
	A7 J: Column Addition 73.4 + 5.67 = 79.07 ° 1 + ± ± 73.4 + 5.67 <u>79.07</u> Place to the formation of the		

Subtraction Progression

The aim is that children use mental methods when appropriate, but for calculations that they cannot do in their heads they use an efficient written method accurately and with confidence.

To subtract successfully, children need to be able to:

- recall all addition and subtraction facts to 20;
- subtract multiples of 10 (such as 160 70) using the related subtraction fact (e.g. 16 7), and their knowledge of place value;
- partition two-digit and three-digit numbers into multiples of one hundred, ten and one in different ways (e.g. partition 74 into 70 + 4 or 60 + 14).

Note: It is important that children's mental methods of calculation are practised and secured alongside their learning and use of an efficient written method for subtraction.

Children need to acquire **one efficient written method of calculation for subtraction**, which they know they can rely on **when mental methods are not appropriate.**

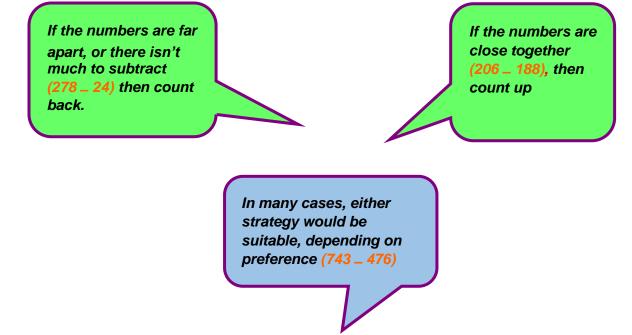
NOTE: They should look at the actual numbers each time they see a calculation and decide whether or not their favoured method is most appropriate (e.g. If there are zeroes in a calculation such as 206 -198) then the 'counting on' approach may well be the best method in that particular instance).

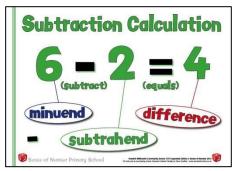
Therefore, when subtracting, whether mental or written, children will mainly choose between two main strategies to find the difference between two numbers: -

Counting Back (Taking away)

When should we count back and when should we count on?

This will alter depending on the calculation (see below), but often the following rules apply;





Counting On

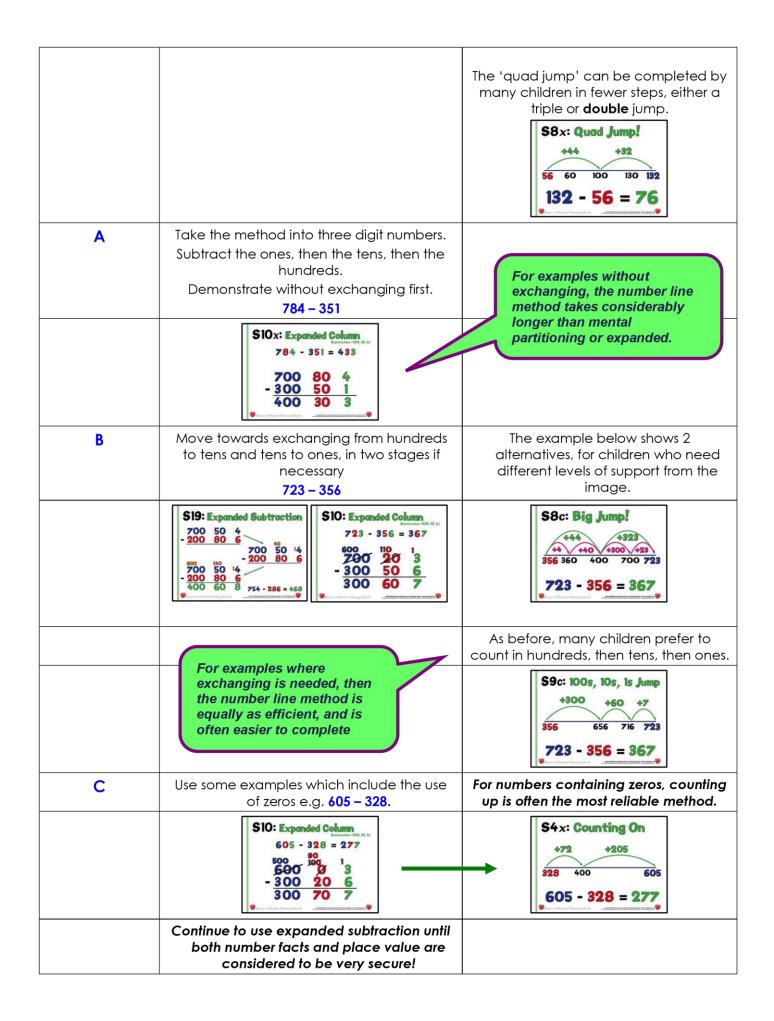
Models	Subtraction
Removing items from a set:	S: Take Away/Reduction Count Back
A: Take Away	"Count out the first number and then remove or take away the second
B: Reduction (Count Back Images)	number to find the solution by counting how many are left. e.g. 9 - 4."?" 9 - 4 = 5 9 - 4 = 5 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -
	Take Away: Samir has 12 cakes and Nihal takes 5 cakes. How many cakes does Samir now have?
	Reduction: The shoes originally cost £12, but have been reduced in the sale by £5. How much do they now cost?
Comparing two sets:	S: Comparison/Inverse of Add
A: Comparison	
B: Inverse of	7 - 5 = 2
Addition (Counting Up/On Images)	"How many more is 7 than 5? What is the difference?" Sense of Number Primary School Market Repair Open Court Replace 205
	Comparision: Samir has 12 cakes and Nihal has 5 cakes. How many more cakes does Samir have than Nihal?
	Inverse of Addition: The shoes cost £12, but I've only got £5.
	How much more money will I need in order to buy the shoes? (5 + ? = 12)

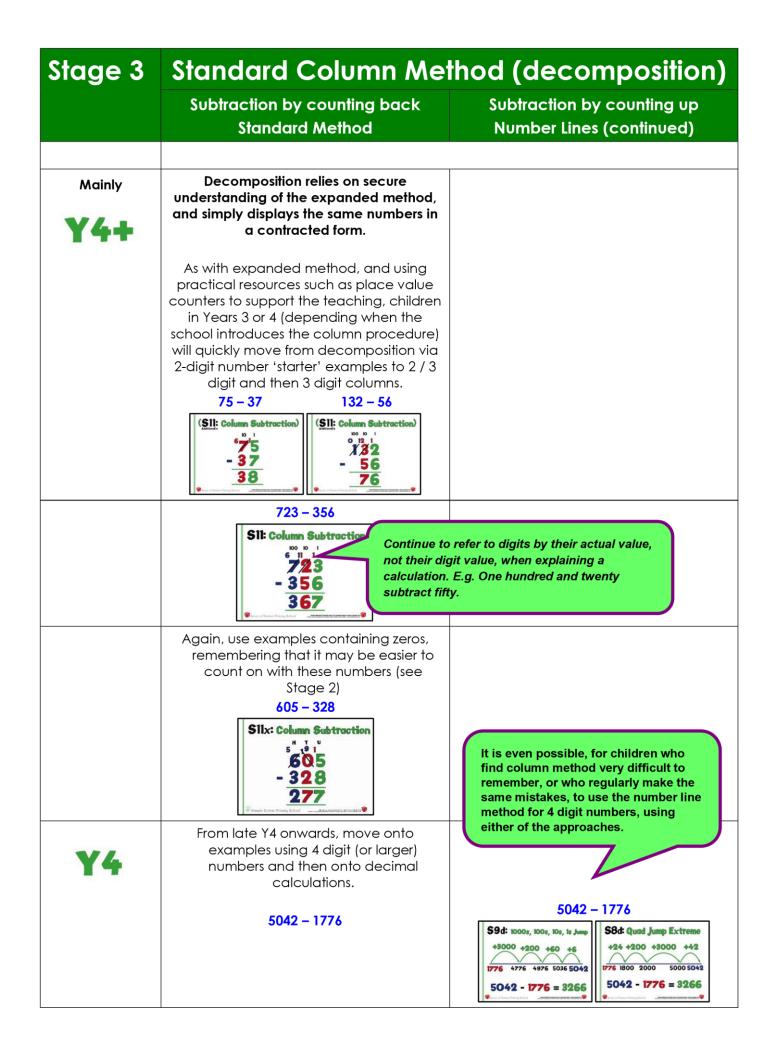
INTRO	Subtraction by counting back (or taking away)	Subtraction by counting up (or complementary addition)
FS/Y 1	Early subtraction in EYFS will primarily be concerned with ' taking away' , and will be modelled using a wide range of models and resources.	
	S1: Objects S1: Objects 7 - 3 = 4 West of jet if ford 3 berg from 7? Assert 6" ************************************	
	This will continue in Year 1, using resources and images (including the desktop number track / line) to practise taking away practically, and then counting back on demarcated number lines.	In Year 1, it is also vital that children understand the concept of subtraction as 'finding a difference' and realise that any subtraction can be answered in 2 different ways, either by counting up or counting back. Again, this needs to be modelled and consolidated regularly using a wide range of resources, especially multilink towers, counters and Numicon.
		S2: What's the Difference? S2: What's the Difference? S2: Solution of the second sec

Stage 1	Using the empty number line		
	Subtraction by counting back (or taking away)	Subtraction by counting up (or complementary addition)	
	The empty number line helps to record	r explain the steps in mental subtraction.	
		d bridging ten , as the steps can be shown arly.	
		smaller to the larger number to find the rence.	
Y1	The steps often bridge through a multiple of 10. 12 – 3 = 9	Small differences can be found by counting up 12 – 9 = 3	
	S3: Counting Back 9 10 11 12 -1 -1 -1 12 - 3 = 9 What is let if 1 like 1 and 197 Advent 9 ²⁴ Prover the form 197 Advent 9 ²⁴ Prover the form 197 Advent 9 ²⁴	S4: Counting On +1 +1 +1 9 10 11 12 12 - 9 = 3 We may make 16 the 61 Work to the 64 ference? We may make 16 the 61 Work to the 64 ference?	

¥2/3	This is developed into crossing any multiple of 10 boundary. 75 – 7 = 68	For 2 (or 3) digit numbers close together, count up 83 – 78 = 5 First, count in ones S4a: Counting On
	68 70 75 -2 -5 75 - 7 = 68	+1 +1 +1 +1 78 79 80 81 82 83 83 - 78 = 5 ¹⁰ The may note 18 3 the 28 What is the difference?
	For 2 digit numbers, count back in 10s and 1s 87 – 23 = 64	Then, use number facts to count in a single jump
	S6: Backwards Bounce 64 65 66 67 77 87 -1 -1 -1 -10 -10 87 - 23 = 64 9 mm - 1 mm - 10 -10	S4x: Counting On +5 78 83 83 - 78 = 5 Horizon visit i ban 201 Work is the definition? Provide and the rest of the tight for the definition?
	Then subtract tens and units in single jumps (87 – 20 – 3)	Continue to spot small differences with 3 digit numbers (403 – 397 = 6)
	Some numbers (75 – 37) can be subtrac	cted just as quickly either way.
	Either count back 30 then count back 7	Or count up from smaller to the larger number, initially with a 'triple jump' strategy of jumping to the next 10, then multiples of 10, then to the target number.
	S7: Backwards Jump <u>38 45 75</u> -7 -30 75 - 37 = 38 *	S8: Triple Jump! +3 +30 +5 37 40 70 75 75 - 37 = 38 •
		This can also be done in 2 jumps.
		S8x: Triple Jump! +3 +35 37 40 70 75 75 - 37 = 38
		Some children prefer to jump in tens and ones, which is an equally valid strategy, as it links to the mental skill of 'counting up from any number in tens'
		$ \begin{array}{c} \text{$9:10s Jump, 1s Jump!} \\ $

Stage 2	Expanded Method	& Number Lines
	Subtraction by counting back Expanded Method	Subtraction by counting up Number Lines (continued)
¥3/4	Expanded MethodIn Year 3, according to the New Curriculum, chjottings and written column methodsThis is only guidance, however – as long as choperations using formal methods, schools can mintroduIt is very important that they have had regular oppapproach first (right hand column below) so thaalmost their first principle for moThis means that once they have been introdualternative approach that is often preferableThe number line method also gives those childrencolumn method an approach that will work widecimals) ifIt is advisable to spend at least the first two tercounting up approach through regular practicterm as an alternative, or even waitinIdeally, whenever columns are introduced, the ex(potentially up until 4 digit cThe expanded method of subtraction is anexcellent way to introduce the columnapproach as it maintains the place valueand is much easier to model practically withplace value countersIntroduce the expanded method with 2 digitnumbers, but only to explain theprocess. Column methods are very rarelyneeded for 2 digit calculations.Partition both numbers into tens and ones,firstly with no exchange then exchanging <td>ildren are expected to be able to use both is to deal with 3 digit subtractions. inderen leave Year 6 able to access all four take their own decisions as to when these are red. ortunities to use the number line 'counting up' if they already have a secure method that is set 2 and 3 digit subtractions. Inced to the column method they have an independing upon the numbers involved. who can't remember or successfully apply the is any numbers (even 4 digit numbers and needed. Is in Year 3 focusing upon the number line / ise, then introducing column method in the 3rd ang until Year 4 to introduce columns.</td>	ildren are expected to be able to use both is to deal with 3 digit subtractions. inderen leave Year 6 able to access all four take their own decisions as to when these are red. ortunities to use the number line 'counting up' if they already have a secure method that is set 2 and 3 digit subtractions. Inced to the column method they have an independing upon the numbers involved. who can't remember or successfully apply the is any numbers (even 4 digit numbers and needed. Is in Year 3 focusing upon the number line / ise, then introducing column method in the 3 rd ang until Year 4 to introduce columns.
	$\begin{array}{c} 20 & 3 \\ \hline 60 & 4 \\ \hline 30 & 8 \\ \hline 30 & 12 \\ \hline 30 &$	The number line method is equally as effective when crossing the hundreds boundary, either by the triple / quad jump strategy or by counting in tens then ones. $\boxed{\begin{array}{c} $8b: \ Quad \ Jump! \\ $4 \ $40 \ $30 \ $122 \\ $132 \ $-56 \ $=76 \ $-56 \ -56





	In Years 5 & 6 apply to any 'big number'	
¥5/6	examples.	
	Sile: Column Subtraction 7%2831 - 427358 315473	
		hough the counting up method becomes less g with more than two decimal places.
	13.4 – 8.7	13.4 - 8.7
	Sliff: Column Subtraction	S9f: is jump, Tenths jump! +4 +0.7 8.7 12.7 13.4 13.4 - 8.7 = 4.7
	12.4 – 5.97	12.4 – 5.97
	S11h: Column Subtraction 12.4 - 5.97 = 6.43 2.40 - 5.97 6.43 	S8x1: Decimal T-J! +0.03 +6 +0.4 5.97 6 12 12.4 12.4 - 5.97 = 6.43
	72.43 - 47.85	
	Silg: Column Subtraction ¹⁰ 1 + 15 45 72.43 - 47.85 24.58 • Concentration	\$8 ×2: Decimal T-J! +0.15 +24 +0.43 +7.85 48 72 72.43 72.43 - 47.85 = 24.58