

Subtraction:

$$\begin{array}{r} 57 \\ - 38 \\ \hline \end{array}$$

$$20$$

$$\begin{array}{r} - 1 \\ \hline 19 \end{array}$$

1. Start in the Tens.

I have 50, I owe 30. I still have 20.

2. Move to the Ones.

I have 7. I owe 8. I still owe 1.

Subtract that 1.

3. $20 - 1 = 19$

$$\begin{array}{r} 365 \\ - 284 \\ \hline \end{array}$$

$$100$$

$$\begin{array}{r} - 20 \\ \hline 80 \end{array}$$

$$\begin{array}{r} + 1 \\ \hline 81 \end{array}$$

1. Start in the Hundreds.

I have 300. I owe 200. I still

have 100. Write this under the equal sign.

2. Move to the Tens.

I have 60. I owe 80. I still owe 20.

Subtract that 20 from 100.

3. Move to the Ones.

I have 5. I owe 4. I still have 1.

Add that 1 to 80.