

Adding Up

$$342 - 239$$

Start with the number you are subtracting : 239 . . .

$$239 + 1 = 240$$

$$240 + 60 = 300$$

$$300 + 42 = 342$$

. . . add up until you get to 342

Then find the sum of the numbers you used to “add up” . . .

$$1 + 60 + 42 = 103$$

$$\text{So . . . } 342 - 239 = 103$$

Subtracting by Place

$$452 - 278$$

Set-up your numbers in expanded form:

$$\begin{array}{r} 400 + 50 + 2 \\ -200 + 70 + 8 \\ \hline \end{array}$$

Subtract. Borrow from the larger place value if you need to:

$$\begin{array}{r} 140 \\ 300 \quad \cancel{40} \quad 12 \\ \cancel{400} + \cancel{50} + \cancel{2} \\ - \cancel{200} + 70 + 8 \\ \hline 100 + 70 + 4 = 174 \end{array}$$

$$\text{So . . . } 452 - 278 = 174$$

Subtracting in Parts

$$937 - 568$$

Subtract 500 :	$937 - 500 = 437$
Subtract 30:	$437 - 30 = 407$
Subtract another 30:	$407 - 30 = 377$
Subtract 8:	$377 - 8 = 369$

$$\text{So } 937 - 568 = 369$$