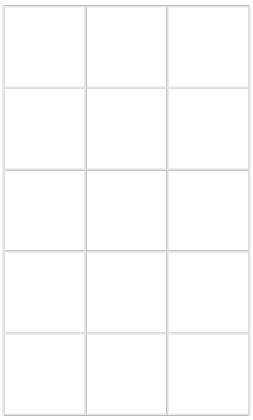
Year 2 - Column Subtraction — Lesson Guide

Step 1

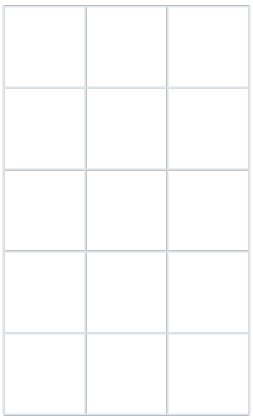
51 – 24 = ☐



The minus sign tells us to take away. When we take something away, the number gets smaller. We circle the minus sign.

Step 2

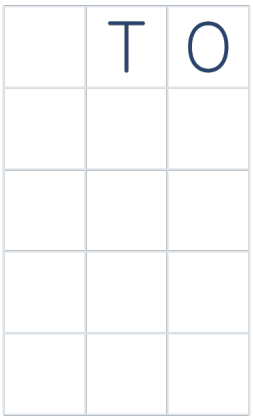
51 – 24 = ☐



First, check whether a mental method would be quicker. Look at the ones. We have 1 one and need to subtract 4 ones. Column subtraction helps us record the exchange.

Step 3

51 – 24 = ☐



Next, our largest number has 2 digits, so we neatly write the headings T and O below the question, with one heading in each box. These stand for tens and ones.

Step 4

51 – 24 = ☐

	T	O
	5	1

The first digit of 51, 5, is in the tens column, so we start there. Now, we write 51 in the correct columns, with one digit in each box.

Step 5

51 – 24 = ☐

	T	O
	5	1
–	2	4

Remember: There must always be a digit in the ones column, even if it is a 0.

Then, we write a minus sign on the left of the calculation. The first digit of 24, 2, is in the tens column, so we start there. We write 24 in the correct columns, with one digit in each box.

Step 6

51 – 24 = ☐

	T	O
	5	1
–	2	4

Draw a line under 24. Leave one row for the difference, then draw the second line below that row.

Step 7

51 – 24 = ☐

	T	O
	4 5	1
–	2	4

Remember: Exchange when you have fewer ones than you need to subtract.

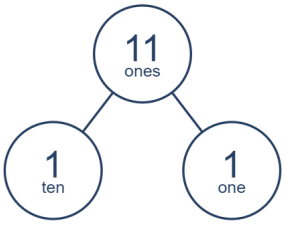
We have 1 one and need to subtract 4 ones. Exchange 1 ten from the 5 tens for 10 ones. Cross out the 5 and write a small 4 at the top left of the tens square. We now have 4 tens in that column.

Step 8

51 – 24 = ☐

	T	O
	4 5	1 1
–	2	4

Write a small 1 at the top left of the ones square, beside the 1 already there. The small 1 stands for 10 more ones. Read the two digits together as 11 ones. Keep the original 1 in its place.



Step 9

51 – 24 = ☐

	T	O
	~~5~~ 4	1 1
–	2	4
		7

11 ones – 4 ones = 7 ones, so we write 7 in the ones column.

Step 10

51 – 24 = ☐

	T	O
	~~5~~ 4	1 1
–	2	4
		7

The earlier exchange left 4 tens, so we use that current value instead of the crossed-out 5.

Step 11

51 – 24 = ☐

	T	O
	~~5~~ 4	1 1
–	2	4
	2	7

Finally, we subtract the tens, which is 4 tens – 2 tens. 4 tens – 2 tens = 2 tens, so we write 2 in the tens column. No exchange is needed this time.

Step 12

51 – 24 = ☐

	T	O
	~~5~~ 4	1 1
–	2	4
	2	7

Our difference is 27. Before we copy our answer into the answer box, let's check each column, including the exchanges. First, we check the ones: 11 ones – 4 ones = 7 ones. We have correctly written 7 in the ones answer box.

Step 13

51 – 24 = ☐

	T	O
	~~5~~ 4	1 1
–	2	4
	2	7

Finally, we check the tens: 4 tens – 2 tens = 2 tens. We have correctly written 2 in the tens answer box.

Step 14

51 – 24 = **27**

	T	O
	~~5~~ 4	1 1
–	2	4
	2	7

The difference is 27. Copy 27 into the answer box. Make sure you copy the answer correctly.