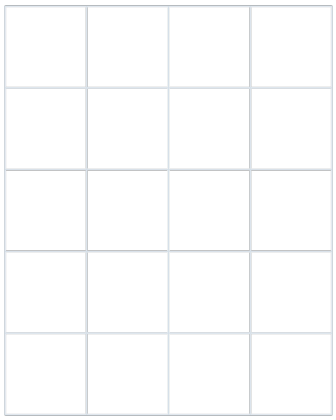
Year 3 - Column Subtraction — Lesson Guide

Step 1

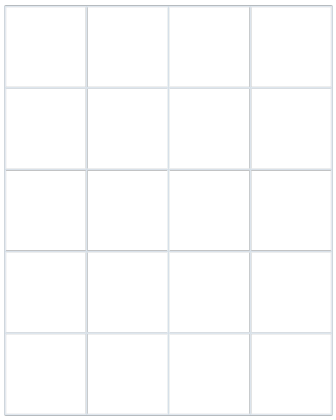
351 – 24 = ☐



First, we circle the minus sign so we know to subtract and find the difference.

Step 2

351 – 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

351 – 24 = ☐



Next, our largest number has 3 digits, so we neatly write the headings H, T and O below the question, with one heading in each box. These stand for hundreds, tens and ones.

Step 4

351 – 24 = ☐

	H	T	O
	3	5	1

The first digit of 351, 3, is in the hundreds column, so we start there. Now, we write 351 in the correct columns, with one digit in each box.

Step 5

351 – 24 = ☐

	H	T	O
	3	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

351 – 24 = ☐

	H	T	O
	3	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

351 – 24 = ☐

	H	T	O
	3	4 ~~5~~	1
–		2	4

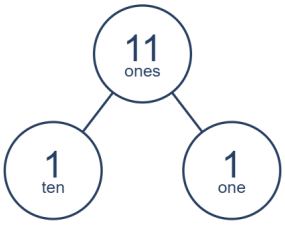
We have 1 one and need to subtract 4 ones. Exchange 1 ten from the 5 tens for 10 ones. Cross out the 5 and write a small 4 at the top left of the tens square. We now have 4 tens in that column.

Step 8

351 – 24 = ☐

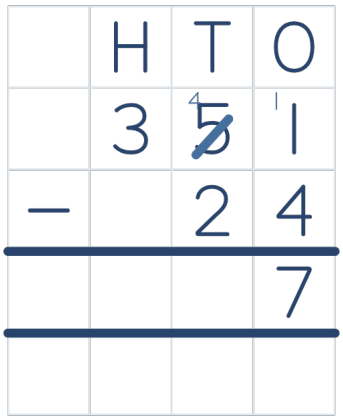
	H	T	O
	3	4 ~~5~~	1 1
–		2	4

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

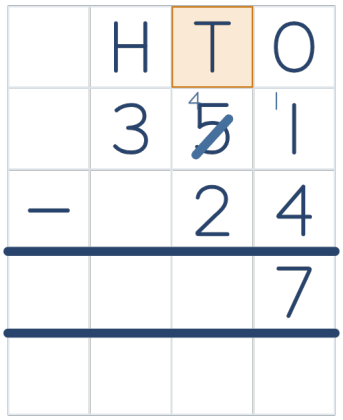
351 – 24 = ☐



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

Step 10

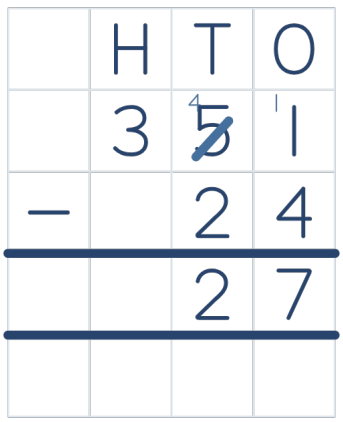
351 – 24 = ☐



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

Step 11

351 – 24 = ☐



Next, 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

351 – 24 = ☐

	H	T	O
	3	4 5	1 1
–		2	4
	3	2	7

Look at the hundreds column. The lower square is empty because 24 has no hundreds. Use 0 hundreds for 24. 3 hundreds – 0 hundreds = 3 hundreds, so we write 3 in the hundreds column. No exchange is needed this time.

Step 13

351 – 24 = ☐

	H	T	O
	3	4 5	1 1
–		2	4
	3	2	7

Our difference is 327. 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 14

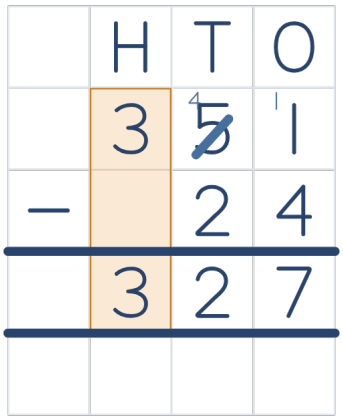
351 – 24 = ☐

	H	T	O
	3	4 5	1 1
–		2	4
	3	2	7

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

Step 15

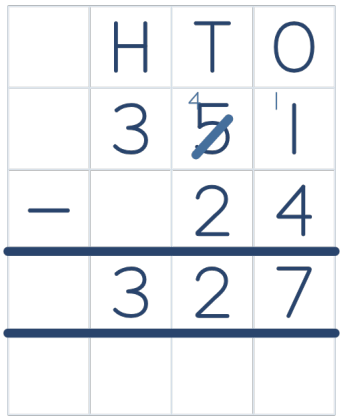
351 – 24 = ☐



Finally, we check the hundreds: 3 hundreds – 0 hundreds = 3 hundreds. We have correctly written 3 in the hundreds answer box.

Step 16

351 – 24 = 327



The difference is 327. Copy 327 into the answer box. Make sure you copy the answer correctly.