

RESTES PORTANT-NE

$$\begin{array}{r} \text{DU} \\ 54 \text{ minuend} \\ - 27 \text{ subtrahend} \\ \hline \end{array}$$

$$\begin{array}{r} \text{DU} \\ 5 \text{ } 14 \\ - 27 \\ \hline 7 \end{array}$$

Com el minuend és menor que el subtrahend afegim una desena a la unitat

Després afegim a la desena del subtrahend +1 i fem la resta

$$\begin{array}{r} \text{DU} \\ 5 \text{ } 14 \\ - 2 \text{ } 17 \\ \hline 27 \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 6 \text{ } 16 \\ - 1 \text{ } 18 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 5 \quad 1 \\ - 37 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 4 \quad 5 \\ - 26 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 5 \quad 2 \\ - 38 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 6 \quad 7 \\ - 29 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 9 \quad 4 \\ - 78 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 5 \quad 5 \\ - 38 \\ \hline \square \square \end{array}$$

$$\begin{array}{r} \text{D} \quad \text{U} \\ 4 \quad 7 \\ - 26 \\ \hline \square \square \end{array}$$