

SUBTRACTION.

16. Subtraction is the method of finding what number remains when a smaller number is taken from a greater number.

The number found by subtracting the smaller of two numbers from the greater is called the Remainder.

17. There are two kinds of Subtraction, SIMPLE and COMPOUND, which differ from each other in precisely the same way, in which Simple and Compound Addition differ from each other.

18. The sign —, minus, placed between two numbers, signifies that the second number is to be subtracted from the first number.

SIMPLE SUBTRACTION.

19. RULE. Place the less number under the greater number, so that units may come under units, tens under tens, hundreds under hundreds, and so on; then draw a straight line under the lower line.

Take, if possible, the number of units in each figure of the lower line from the number of units in each figure of the upper line which stands immediately over it, and put the remainder below the line just drawn, units under units, tens under tens, and so on: but if the units in any figure in the lower line exceed the number of units in the figure above it, add ten to the upper figure, and then take the number of units in the lower figure from the number in the upper figure thus increased; put the remainder down as before, and then carry one to the next figure of the lower line. The entire difference or remainder, so marked down, will be the difference or remainder of the given numbers.

20. Ex. Subtract 4938 from 5123.

Proceeding by the Rule given above, we obtain

$$\begin{array}{r} 5123 \\ 4938 \\ \hline 185 \end{array}$$

so that the remainder is one hundred and eighty-five (185).

The reason for the Rule will appear from the following considerations.

We cannot take 8 units from three units, we therefore add 10 units to the 3 units, which are thus increased to 13 units; and taking 8 units from 13 units we have 5 units left; we therefore