| 2.3 | 28  | X    | 32   |
|-----|-----|------|------|
| ×   | 32  |      | 89.6 |
|     | 896 | 89.6 | =    |
| 896 | -   | 2.8  |      |
| 32  |     | 32   | 3.2  |
| 28  | 2.8 | ×    | 2.8  |

|        | 8.96 | 874  | -    |
|--------|------|------|------|
| 0.32   | ×    | 23   |      |
| 0.28   |      | 38   | 2.3  |
| 0.0896 | 23   | ×    | 38   |
| X      | 38   |      | 87.4 |
|        | 874  | 87.4 | -    |