3250 46  
322 70  
0030

7696 52  
52 148  
249  
208  
 416  
 416  
 0

696 52  
-52 13  
 176  
 156  
 20

9633 39   
-78 247  
 183  
-156  
273  
273  
0

6935 75  
648 96  
455  
023

Δ= ( 46 x 70 ) + 30 =3220 + 30 = 3250

Δ= ( 52 x 148 ) + 0 = 7696

Δ= ( 52 x 13 ) + 20 = 676 + 20 = 696

Δ= ( 39 x 247 ) + 0 = 9633

Δ= ( 72 x 96 ) + 23 = 6913 + 23 = 6935