



$$\begin{array}{r} 314+23.10 \\ 27+25.00 \\ \hline 12498.10 \\ 161.20 \\ \hline 171.30 \\ \hline 1633.72 \end{array}$$

$$\begin{array}{r} 314+23.1 \\ 27+25 \\ \hline 23028 \\ 171.20 \\ \hline 1631.72 \end{array}$$