

13) $48.85 : 5 = 9.77$

$$\begin{array}{r} 48.85 \\ - 45 \\ \hline 38 \\ - 35 \\ \hline 35 \\ - 35 \\ \hline 0 \end{array}$$

14) $8.9 : 5 = 1.78$

$$\begin{array}{r} 8.9 \\ - 5 \\ \hline 39 \\ - 35 \\ \hline 40 \\ - 40 \\ \hline 0 \end{array}$$

15) $46.85 : 5 = 9.37$

$$\begin{array}{r} 46.85 \\ - 45 \\ \hline 18 \\ - 15 \\ \hline 35 \\ - 35 \\ \hline 0 \end{array}$$

16) $32.55 : 5 = 6.51$

$$\begin{array}{r} 32.55 \\ - 30 \\ \hline 25 \\ - 25 \\ \hline 05 \\ - 5 \\ \hline 0 \end{array}$$

17) $223.5 : 5 = 44.7$

$$\begin{array}{r} 223.5 \\ - 20 \\ \hline 23 \\ - 20 \\ \hline 35 \\ - 35 \\ \hline 0 \end{array}$$

18) $148.0 : 5 = 29.6$

$$\begin{array}{r} 148.0 \\ - 10 \\ \hline 48 \\ - 45 \\ \hline 30 \\ - 30 \\ \hline 0 \end{array}$$

19) $110.5 : 5 = 22.1$

$$\begin{array}{r} 110.5 \\ - 10 \\ \hline 10 \\ - 10 \\ \hline 05 \\ - 5 \\ \hline 0 \end{array}$$

20) $409.0 : 5 = 81.8$

$$\begin{array}{r} 409.0 \\ - 40 \\ \hline 09 \\ - 5 \\ \hline 40 \\ - 40 \\ \hline 0 \end{array}$$

21) $647.12 : 8 = 80.89$

$$\begin{array}{r} 647.12 \\ - 64 \\ \hline 07 \\ - 0 \\ \hline 71 \\ - 64 \\ \hline 72 \\ - 72 \\ \hline 0 \end{array}$$

22) $510.21 : 9 = 56.69$

$$\begin{array}{r} 510.21 \\ - 45 \\ \hline 60 \\ - 54 \\ \hline 62 \\ - 54 \\ \hline 81 \\ - 81 \\ \hline 0 \end{array}$$